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**ALLEGHENY UNIVERSITY OF THE HEALTH SCIENCES  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
MARCH 31, 1998**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>PHYSICIAN SERVICES:</b>												
CONTROL	\$179,252,589	\$135,479,631	\$141,243,919	\$144,284,192	\$148,286,637	\$153,204,134	\$162,755,961	\$170,603,952	\$172,463,780			
ALLOWANCES	(88,188,257)	(92,156,082)	(98,555,203)	(98,821,396)	(98,010,019)	(100,887,943)	(106,876,470)	(111,386,854)	(111,775,118)			
RESERVE FOR BAD DEBT	(380,408)	(428,245)	(447,304)	(465,902)	(262,728)	(284,328)	(368,085)	(263,423)	(215,826)			
CASH CLEARING	(94,280)	332,445	3,118,413	2,893,875	(1,387,159)	659,618	683,263	(1,076,962)	(1,032,936)			
REFUNDS	(36,494)	(36,494)	(36,494)	(36,494)	(36,494)	(36,494)	(36,494)	(36,494)	(36,494)			
<b>TOTAL NET PATIENT A/R</b>	<b>\$40,553,137</b>	<b>\$43,181,265</b>	<b>\$45,373,331</b>	<b>\$47,851,275</b>	<b>\$48,815,457</b>	<b>\$52,645,184</b>	<b>\$56,144,195</b>	<b>\$57,880,219</b>	<b>\$59,403,306</b>			
<b>NET REVENUE:</b>												
CURRENT MONTHS REVENUE	\$14,301,000	\$17,803,000	\$20,047,000	\$18,895,000	\$17,425,000	\$18,314,000	\$19,032,000	\$17,989,000	\$18,413,000			
PRIOR MONTHS REVENUE	16,116,000	14,301,000	17,803,000	20,047,000	18,895,000	17,425,000	18,314,000	19,032,000	17,989,000			
SECOND PRIOR MONTHS REVENUE	14,005,000	16,116,000	14,301,000	17,803,000	20,047,000	18,895,000	17,425,000	18,314,000	19,032,000			
	<b>\$44,452,000</b>	<b>\$48,220,000</b>	<b>\$52,151,000</b>	<b>\$56,745,000</b>	<b>\$56,367,000</b>	<b>\$54,634,000</b>	<b>\$54,771,000</b>	<b>\$55,345,000</b>	<b>\$55,444,000</b>			
<b># of DAYS IN 3 MONTH PERIOD</b>	92	92	92	92	91	87	92	90	90			
<b>AVERAGE DAILY REVENUE</b>	483,174	524,130	566,859	616,793	619,418	593,846	595,337	614,944	616,044			
<b>DAYS IN A/R</b>	94	87	80	78	78	89	94	94	96			

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**ALLEGHENY UNIVERSITY MEDICAL PRACTICES  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
MARCH 31, 1998**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>PHYSICIAN SERVICES:</b>												
CONTROL	\$44,385,526	\$45,614,273	\$52,877,066	\$52,054,100	\$53,905,124	\$55,773,984	\$57,321,074	\$57,745,219	\$56,579,853			
ALLOWANCES	(19,924,401)	(20,658,035)	(25,365,395)	(25,540,211)	(25,633,754)	(27,529,954)	(26,502,569)	(27,172,923)	(26,690,317)			
RESERVE FOR BAD DEBT	(3,837,696)	(3,789,780)	(3,905,177)	(3,837,639)	(3,906,738)	(3,914,563)	(4,040,454)	(4,037,151)	(4,363,832)			
CASH CLEARING	5,181,062	1,028,860	1,064,456	3,608,591	4,911,051	4,875,020	1,973,037	2,311,213	595,912			
<b>TOTAL NET PATIENT A/R</b>	<b>\$25,804,281</b>	<b>\$21,893,408</b>	<b>\$24,450,972</b>	<b>\$26,484,841</b>	<b>\$29,272,683</b>	<b>\$29,304,447</b>	<b>\$28,751,068</b>	<b>\$28,846,358</b>	<b>\$26,121,416</b>			
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$15,412,000	\$13,575,000	\$14,640,000	\$14,996,000	\$15,342,000	\$13,858,000	\$14,889,000	\$17,234,000	\$14,973,000			
PRIOR MONTH'S REVENUE	11,724,000	15,412,000	13,575,000	14,840,000	14,966,000	15,342,000	13,858,000	14,889,000	17,234,000			
SECOND PRIOR MONTH'S REVENUE	17,309,000	11,724,000	15,412,000	13,575,000	14,840,000	14,966,000	15,342,000	13,858,000	14,889,000			
	\$44,475,000	\$40,711,000	\$43,627,000	\$43,381,000	\$45,148,000	\$44,186,000	\$44,089,000	\$45,981,000	\$46,798,000			
<b># of DAYS IN 3 MONTH PERIOD</b>	92	92	92	92	91	92	92	92	90	90		
<b>AVERAGE DAILY REVENUE</b>	483,424	442,511	476,380	471,533	496,132	480,065	479,228	510,900	519,956			
<b>DAYS IN A/R</b>	53	50	51	56	59	61	56	56	50			

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**ELKINS PARK HOSPITAL**  
**ACCOUNTS RECEIVABLE TREND ANALYSIS**  
**MARCH 31, 1998**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
IN-HOUSE	\$2,205,375	\$2,221,634	\$2,276,346	\$1,350,776	\$1,658,656	\$1,934,155	\$1,844,117	\$2,080,530	\$1,986,046			
DNFB	1,293,069	1,515,698	2,166,307	3,134,606	3,170,727	2,717,371	3,799,852	5,377,423	2,869,655			
CHARGE DIFFERENTIALS	(2,692,085)	(2,783,564)	(3,283,395)	(3,181,728)	(3,311,593)	(3,194,404)	(3,761,162)	(5,037,840)	(3,207,122)			
OTHER RESERVES	(191,877)	(321,283)	(268,376)	(238,735)	(647,870)	(274,841)	(316,816)	(314,151)	(344,215)			
FINAL BILLED	7,082,066	7,125,296	6,148,712	6,633,011	6,915,337	7,091,336	8,828,207	6,726,075	7,407,742			
OTHER	(1,368)	(2,037)	(2,096)	(2,098)	(2,845)	(1,866)	(2,069)	(2,069)	(2,069)			
<b>SUBTOTAL INPATIENT</b>	<b>7,886,300</b>	<b>7,756,884</b>	<b>7,035,540</b>	<b>7,735,831</b>	<b>7,492,412</b>	<b>8,271,851</b>	<b>8,380,069</b>	<b>8,879,836</b>	<b>8,710,207</b>			
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	16,068,050	15,984,021	14,757,208	13,861,218	14,348,037	14,355,184	14,708,832	15,363,063	14,815,411			
CHARGE DIFFERENTIALS	(5,490,974)	(5,775,816)	(4,509,887)	(4,347,792)	(4,486,773)	(4,603,643)	(5,188,514)	(5,615,412)	(4,476,014)			
HOME HEALTH	1,238,091	1,228,214	1,224,215	1,214,815	1,210,883	1,300,571	1,489,388	1,581,020	1,506,917			
<b>SUBTOTAL OUTPATIENT</b>	<b>11,815,167</b>	<b>11,436,419</b>	<b>10,471,536</b>	<b>10,728,241</b>	<b>11,072,147</b>	<b>11,052,112</b>	<b>10,989,704</b>	<b>11,328,671</b>	<b>11,845,314</b>			
<b>RESERVE FOR BAD DEBT</b>	<b>(5,560,737)</b>	<b>(5,516,368)</b>	<b>(5,909,807)</b>	<b>(6,055,262)</b>	<b>(6,764,703)</b>	<b>(6,944,767)</b>	<b>(6,940,576)</b>	<b>(7,026,032)</b>	<b>(7,156,718)</b>			
<b>CASH CLEARING</b>	<b>(764,650)</b>	<b>(1,238,919)</b>	<b>(1,080,134)</b>	<b>(1,574,537)</b>	<b>(859,360)</b>	<b>(918,584)</b>	<b>(701,172)</b>	<b>(981,368)</b>	<b>(828,181)</b>			
<b>PIP ACCOUNTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(775,000)</b>			
<b>THIRD PARTY CASH ADVANCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>(566,313)</b>			
<b>OTHER CAPITATION</b>	<b>(68,031)</b>	<b>(172,307)</b>	<b>(172,307)</b>	<b>(293,660)</b>	<b>(293,660)</b>	<b>(240,737)</b>	<b>(240,737)</b>	<b>9,261</b>	<b>8,933</b>			
<b>REFUNDS</b>	<b>11,871</b>	<b>20,539</b>	<b>21,642</b>	<b>30,001</b>	<b>30,539</b>	<b>39,502</b>	<b>40,963</b>	<b>57,501</b>	<b>62,885</b>			
<b>PATIENT A/R BEFORE CRA'S</b>	<b>13,148,820</b>	<b>12,266,258</b>	<b>10,856,470</b>	<b>10,570,614</b>	<b>9,967,875</b>	<b>10,751,872</b>	<b>10,878,231</b>	<b>11,617,370</b>	<b>11,391,127</b>			
<b>CRA'S</b>	<b>(1,198,656)</b>	<b>(1,302,016)</b>	<b>(1,566,149)</b>	<b>(1,539,735)</b>	<b>(1,560,555)</b>	<b>(3,627,072)</b>	<b>(3,771,933)</b>	<b>(3,937,904)</b>	<b>(3,509,823)</b>			
<b>NET HOSPITAL A/R</b>	<b>\$11,950,164</b>	<b>\$10,964,242</b>	<b>\$9,290,321</b>	<b>\$9,030,879</b>	<b>\$8,407,320</b>	<b>\$7,124,800</b>	<b>\$7,106,298</b>	<b>\$7,679,466</b>	<b>\$7,791,304</b>			
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$4,035,000	\$3,291,000	\$5,273,000	\$4,301,000	\$3,655,000	\$4,493,000	\$3,520,000	\$4,080,000	\$4,445,000			
PRIOR MONTH'S REVENUE	5,843,000	4,035,000	3,791,000	5,273,000	4,301,000	3,655,000	4,493,000	3,520,000	4,080,000			
SECOND PRIOR MONTH'S REVENUE	5,415,000	5,843,000	4,035,000	3,791,000	5,273,000	4,301,000	3,655,000	4,493,000	3,520,000			
<b>\$15,293,000</b>	<b>\$13,169,000</b>	<b>\$12,589,000</b>	<b>\$12,865,000</b>	<b>\$12,865,000</b>	<b>\$13,229,000</b>	<b>\$12,449,000</b>	<b>\$11,668,000</b>	<b>\$12,103,000</b>	<b>\$12,065,000</b>			
<b># of DAYS IN 3 MONTH PERIOD</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>91</b>	<b>92</b>	<b>92</b>	<b>90</b>	<b>90</b>			
<b>AVERAGE DAILY REVENUE</b>	<b>166,228</b>	<b>143,141</b>	<b>136,946</b>	<b>139,837</b>	<b>145,374</b>	<b>135,315</b>	<b>126,826</b>	<b>134,478</b>	<b>133,944</b>			
<b>DAYS IN A/R</b>	<b>77</b>	<b>77</b>	<b>68</b>	<b>65</b>	<b>68</b>	<b>53</b>	<b>56</b>	<b>57</b>	<b>58</b>			

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**BUCKS COUNTY HOSPITAL  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
MARCH 31, 1998**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
INHOUSE	\$1,105,417	\$1,166,018	\$1,779,671	\$989,062	\$1,558,823	\$1,368,527	\$1,390,209	\$1,024,224	\$1,174,716			
DNRB	2,790,654	1,665,762	1,401,344	1,775,147	2,628,937	3,070,712	3,219,175	1,829,406	1,662,369			
CHARGE DIFFERENTIALS	(2,366,474)	(1,937,669)	(2,121,834)	(1,928,981)	(2,823,520)	(3,121,397)	(3,130,736)	(1,801,947)	(1,859,474)			
OTHER RESERVES	(605,240)	(878,021)	(713,210)	(660,524)	(1,166,426)	(878,326)	(654,734)	(655,640)	(655,025)			
FINAL BILLED	5,468,553	6,118,873	5,605,743	6,087,464	6,214,724	6,238,016	5,961,546	6,248,833	6,120,195			
OTHER	0	(21,819)	(28,457)	(28,457)	(28,656)	(28,656)	(28,657)	(28,657)	(28,657)			
<b>SUBTOTAL INPATIENT</b>	<b>5,890,910</b>	<b>6,312,145</b>	<b>5,924,203</b>	<b>6,233,731</b>	<b>6,377,679</b>	<b>6,869,874</b>	<b>6,756,000</b>	<b>6,616,119</b>	<b>6,414,194</b>			
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	13,706,332	13,577,466	12,274,811	12,236,484	12,119,512	12,735,004	13,156,900	13,130,525	12,656,126			
CHARGE DIFFERENTIALS	(3,805,806)	(4,331,224)	(3,546,884)	(3,597,765)	(3,246,771)	(3,462,054)	(3,919,845)	(3,952,066)	(3,882,073)			
HOME HEALTH	686,751	784,744	750,688	743,858	728,403	815,186	898,788	944,156	949,499			
<b>SUBTOTAL OUTPATIENT</b>	<b>10,487,477</b>	<b>10,041,006</b>	<b>9,478,615</b>	<b>9,422,377</b>	<b>9,598,144</b>	<b>10,088,132</b>	<b>10,132,843</b>	<b>10,122,595</b>	<b>9,922,550</b>			
<b>RESERVE FOR BAD DEBT</b>	<b>(4,510,256)</b>	<b>(4,431,517)</b>	<b>(4,714,983)</b>	<b>(4,974,746)</b>	<b>(5,646,440)</b>	<b>(5,943,514)</b>	<b>(6,027,893)</b>	<b>(6,067,605)</b>	<b>(6,227,323)</b>			
<b>CASH CLEARING</b>	<b>(273,113)</b>	<b>(947,976)</b>	<b>(423,761)</b>	<b>(836,904)</b>	<b>(263,463)</b>	<b>(528,026)</b>	<b>(146,318)</b>	<b>(414,513)</b>	<b>(185,125)</b>			
<b>PPR ACCOUNTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,500,000)</b>			
<b>THIRD PARTY CASH ADVANCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>(575,249)</b>			
<b>OTHER CAPTATION</b>	<b>(918)</b>	<b>(173,077)</b>	<b>(173,067)</b>	<b>(318,815)</b>	<b>(363,343)</b>	<b>(363,347)</b>	<b>(363,347)</b>	<b>(36,840)</b>	<b>(36,840)</b>			
<b>REFUNDS</b>	<b>11,101</b>	<b>13,137</b>	<b>15,380</b>	<b>16,956</b>	<b>17,450</b>	<b>23,690</b>	<b>24,689</b>	<b>34,583</b>	<b>37,736</b>			
<b>PATIENT AIR BEFORE CRA'S</b>	<b>11,615,200</b>	<b>10,613,720</b>	<b>10,046,357</b>	<b>9,540,589</b>	<b>8,889,207</b>	<b>9,543,814</b>	<b>8,776,862</b>	<b>8,654,519</b>	<b>7,650,143</b>			
<b>CRA'S</b>	<b>(1,945,327)</b>	<b>(1,977,005)</b>	<b>(1,968,476)</b>	<b>(1,921,408)</b>	<b>(2,032,863)</b>	<b>(2,113,452)</b>	<b>(2,128,127)</b>	<b>(2,162,529)</b>	<b>(2,024,307)</b>			
<b>NET HOSPITAL AIR</b>	<b>\$9,669,873</b>	<b>\$8,636,715</b>	<b>\$8,077,879</b>	<b>\$7,619,181</b>	<b>\$6,856,344</b>	<b>\$7,430,362</b>	<b>\$7,648,735</b>	<b>\$7,491,990</b>	<b>\$5,625,836</b>			
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$3,625,000	\$2,616,000	\$7,131,000	\$3,625,000	\$3,599,000	\$4,224,000	\$3,826,000	\$3,394,000	\$3,219,000			
PIOR MONTH'S REVENUE	4,410,000	3,625,000	2,616,000	7,131,000	3,605,000	3,598,000	4,224,000	3,826,000	3,394,000			
SECOND PRIOR MONTH'S REVENUE	4,434,000	4,410,000	3,625,000	2,616,000	7,131,000	3,605,000	3,598,000	4,224,000	3,826,000			
<b>90 DAYS IN 3 MONTH PERIOD</b>	<b>\$12,469,000</b>	<b>\$10,653,000</b>	<b>\$13,374,000</b>	<b>\$13,354,000</b>	<b>\$14,335,000</b>	<b>\$11,426,000</b>	<b>\$11,649,000</b>	<b>\$11,444,000</b>	<b>\$10,439,000</b>			
<b>AVERAGE DAILY REVENUE</b>	<b>135,533</b>	<b>115,793</b>	<b>145,370</b>	<b>145,152</b>	<b>157,537</b>	<b>124,217</b>	<b>126,870</b>	<b>127,156</b>	<b>115,989</b>			
<b>DAYS IN AIR</b>	<b>71</b>	<b>76</b>	<b>55</b>	<b>52</b>	<b>44</b>	<b>60</b>	<b>60</b>	<b>59</b>	<b>50</b>			

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**GRADUATE HOSPITAL  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
MARCH 31, 1998**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
IN HOUSE	\$6,945,507	\$6,982,637	\$10,389,304	\$10,404,279	\$8,544,309	\$6,090,299	\$11,002,080	\$10,410,604	\$9,872,668			
DNFB	11,618,814	9,951,802	12,259,460	21,677,065	16,513,615	15,471,431	21,444,201	18,245,885	19,029,161			
CHARGE DIFFERENTIALS	(14,268,376)	(13,009,358)	(15,717,100)	(22,558,930)	(17,187,054)	(16,344,076)	(22,436,819)	(19,347,518)	(20,430,703)			
OTHER RESERVES	(2,159,351)	(680,072)	(1,080,110)	(780,031)	(1,098,031)	(1,783,403)	(746,872)	(1,243,488)	(687,169)			
FINAL BILLED	28,478,662	28,847,610	29,097,247	30,275,084	34,172,399	32,156,033	31,080,966	33,463,667	30,877,654			
OTHER	(633)	3,432	6,070	5,279	4,834	(493)	(4,163)	(2,928)	(3,721)			
<b>SUBTOTAL INPATIENT</b>	<b>32,614,870</b>	<b>33,708,321</b>	<b>34,934,871</b>	<b>39,022,696</b>	<b>41,032,072</b>	<b>37,551,787</b>	<b>40,339,413</b>	<b>41,526,222</b>	<b>38,677,890</b>			
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	27,885,387	29,935,575	28,742,287	30,621,010	31,009,335	32,078,036	33,976,823	35,778,954	34,089,113			
CHARGE DIFFERENTIALS	(500,000)	(500,000)	(500,000)	(1,000,000)	(500,000)	(500,000)	(500,000)	(500,000)	(1,200,000)			
HOME HEALTH	876,863	1,115,755	1,149,391	789,187	864,448	1,032,881	1,227,479	1,190,828	1,268,380			
BALA IMAGING	0	510,123	272,754	(200,000)	(200,000)	0	0	0	0			
<b>SUBTOTAL OUTPATIENT</b>	<b>28,262,080</b>	<b>31,081,453</b>	<b>29,664,332</b>	<b>30,190,197</b>	<b>31,193,783</b>	<b>32,602,899</b>	<b>34,704,302</b>	<b>36,469,782</b>	<b>34,175,493</b>			
<b>RESERVE FOR BAD DEBT</b>	<b>(17,305,944)</b>	<b>(16,557,728)</b>	<b>(19,117,216)</b>	<b>(20,117,449)</b>	<b>(20,418,193)</b>	<b>(19,990,915)</b>	<b>(21,571,439)</b>	<b>(23,534,106)</b>	<b>(24,376,944)</b>			
<b>CASH CLEARING</b>	<b>(1,937,366)</b>	<b>(5,273,746)</b>	<b>(1,911,165)</b>	<b>(3,183,907)</b>	<b>(2,960,808)</b>	<b>(3,977,599)</b>	<b>(5,596,585)</b>	<b>(8,756,397)</b>	<b>(9,716,630)</b>			
<b>PPP ACCOUNTS</b>	<b>200,447</b>	<b>4,657,896</b>	<b>3,341,484</b>	<b>4,208,478</b>	<b>6,087,656</b>	<b>8,816,388</b>	<b>6,184,521</b>	<b>6,527,316</b>	<b>11,846,724</b>			
<b>THIRD PARTY CASH ADVANCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,153,219)</b>	<b>(1,153,219)</b>	<b>(1,153,219)</b>	<b>(1,153,219)</b>			
<b>REFUNDOS</b>	<b>2,689</b>	<b>37,622</b>	<b>38,139</b>	<b>30,020</b>	<b>24,583</b>	<b>13,542</b>	<b>11,276</b>	<b>23,334</b>	<b>28,568</b>			
<b>PATIENT A/R BEFORE CRA'S</b>	<b>41,636,469</b>	<b>45,716,820</b>	<b>48,948,645</b>	<b>50,148,035</b>	<b>53,785,874</b>	<b>53,864,703</b>	<b>52,916,219</b>	<b>55,100,932</b>	<b>53,422,877</b>			
<b>CRA'S</b>	<b>(9,574,457)</b>	<b>(9,230,147)</b>	<b>(9,642,343)</b>	<b>(10,211,760)</b>	<b>(10,662,570)</b>	<b>(15,704,870)</b>	<b>(11,571,917)</b>	<b>(12,006,623)</b>	<b>(11,991,268)</b>			
<b>NET HOSPITAL A/R</b>	<b>\$32,062,012</b>	<b>\$36,486,673</b>	<b>\$39,306,302</b>	<b>\$39,936,275</b>	<b>\$43,123,304</b>	<b>\$38,159,833</b>	<b>\$41,344,302</b>	<b>\$43,094,309</b>	<b>\$41,432,591</b>			
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$15,847,000	\$14,764,000	\$14,248,000	\$17,742,000	\$14,128,000	\$13,572,000	\$17,285,000	\$15,779,000	\$16,073,000			
PRIOR MONTH'S REVENUE	21,980,000	15,847,000	14,764,000	14,248,000	17,742,000	14,128,000	13,572,000	17,285,000	15,779,000			
SECOND PRIOR MONTH'S REVENUE	18,643,000	21,980,000	15,847,000	14,764,000	14,248,000	17,742,000	14,128,000	13,572,000	17,285,000			
<b>\$56,450,000</b>	<b>\$52,571,000</b>	<b>\$44,859,000</b>	<b>\$48,754,000</b>	<b>\$46,754,000</b>	<b>\$46,119,000</b>	<b>\$45,442,000</b>	<b>\$44,985,000</b>	<b>\$46,036,000</b>	<b>\$46,137,000</b>			
<b># DAYS IN 3 MONTH PERIOD</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>91</b>	<b>92</b>	<b>92</b>	<b>90</b>	<b>90</b>			
<b>AVERAGE DAILY REVENUE</b>	<b>613,587</b>	<b>571,424</b>	<b>497,599</b>	<b>508,196</b>	<b>506,791</b>	<b>493,935</b>	<b>488,967</b>	<b>518,176</b>	<b>545,967</b>			
<b>DAYS IN A/R</b>	<b>53</b>	<b>64</b>	<b>77</b>	<b>79</b>	<b>85</b>	<b>77</b>	<b>85</b>	<b>83</b>	<b>76</b>			

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**MT. SINAI HOSPITAL**  
**ACCOUNTS RECEIVABLE TREND ANALYSIS**  
**MARCH 31, 1998**

	JUL	AUG	SEP	QCI	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
INHOUSE	\$2,064,181	\$2,438,304	\$1,575,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
DNFB	3,632,447	4,561,964	4,213,509	2,151,525	419,276	419,081	418,301	291,101	291,101			
CHARGE DIFFERENTIALS	(3,010,550)	(3,776,993)	(3,092,734)	(1,109,936)	(253,660)	(253,645)	(251,336)	(157,379)	(157,379)			
OTHER RESERVES	(1,994,452)	(2,013,763)	(2,033,340)	(1,367,262)	(1,463,390)	(1,463,804)	(1,459,556)	(1,451,757)	(1,451,757)			
FINAL BILLED	11,784,249	11,097,115	11,244,607	10,532,172	10,323,443	8,642,508	8,136,560	7,822,968	7,078,926			
OTHER	44,007	0	0	(1,131)	0	0	0	0	0			
<b>SUBTOTAL INPATIENT</b>	<b>12,549,883</b>	<b>12,304,647</b>	<b>11,917,786</b>	<b>9,465,319</b>	<b>9,025,449</b>	<b>7,344,088</b>	<b>6,843,967</b>	<b>6,306,343</b>	<b>5,758,891</b>			
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	1,514,748	1,820,370	1,571,104	1,575,759	991,833	1,318,547	1,312,483	1,765,515	1,246,436			
CHARGE DIFFERENTIALS	(6,183)	(6,635)	(5,851)	(5,631)	(4,805)	(4,182)	(4,130)	(4,130)	(4,079)			
<b>SUBTOTAL OUTPATIENT</b>	<b>1,508,565</b>	<b>1,813,735</b>	<b>1,565,253</b>	<b>1,570,128</b>	<b>987,028</b>	<b>1,314,405</b>	<b>1,308,353</b>	<b>1,761,385</b>	<b>1,242,407</b>			
<b>RESERVE FOR BAD DEBT</b>	<b>(3,176,999)</b>	<b>(3,704,988)</b>	<b>(4,086,001)</b>	<b>(4,560,999)</b>	<b>(4,784,999)</b>	<b>(5,097,999)</b>	<b>(5,325,000)</b>	<b>(5,353,999)</b>	<b>(5,247,999)</b>			
<b>CASH CLEARING</b>	<b>(2,260,518)</b>	<b>(3,165,249)</b>	<b>(3,868,079)</b>	<b>(5,171,130)</b>	<b>(6,226,273)</b>	<b>(6,973,024)</b>	<b>(7,768,984)</b>	<b>(7,894,411)</b>	<b>(7,740,868)</b>			
<b>PIP ACCOUNTS</b>	<b>(927,451)</b>	<b>(147,178)</b>	<b>442,759</b>	<b>1,628,564</b>	<b>1,977,448</b>	<b>2,273,161</b>	<b>2,342,899</b>	<b>5,256,770</b>	<b>5,512,793</b>			
<b>THIRD PARTY CASH ADVANCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(440,769)</b>	<b>(440,769)</b>	<b>(440,769)</b>	<b>(440,769)</b>	<b>(440,769)</b>			
<b>REFUNDS</b>	<b>(5,900)</b>	<b>(5,900)</b>	<b>1,377</b>	<b>808</b>	<b>570</b>	<b>(1,530)</b>	<b>(28,196)</b>	<b>(28,196)</b>	<b>(28,196)</b>			
<b>PATIENT A/R BEFORE CRA'S</b>	<b>7,697,819</b>	<b>6,891,556</b>	<b>5,852,157</b>	<b>3,153,880</b>	<b>\$36,452</b>	<b>(1,491,668)</b>	<b>(3,027,710)</b>	<b>(690,967)</b>	<b>(943,761)</b>			
<b>CRA'S</b>	<b>(800,571)</b>	<b>(706,418)</b>	<b>(543,613)</b>	<b>(484,314)</b>	<b>(701,355)</b>	<b>(819,204)</b>	<b>(854,228)</b>	<b>(682,266)</b>	<b>(686,364)</b>			
<b>AR SHUTDOWN RESERVE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,038,000)</b>	<b>(3,675,295)</b>	<b>(3,510,833)</b>	<b>(3,244,540)</b>	<b>(3,184,004)</b>	<b>(3,261,112)</b>			
<b>NET HOSPITAL A/R</b>	<b>\$6,897,298</b>	<b>\$6,185,138</b>	<b>\$5,308,544</b>	<b>(31,369,674)</b>	<b>(34,040,178)</b>	<b>(55,871,695)</b>	<b>(81,126,478)</b>	<b>(84,767,189)</b>	<b>(85,091,237)</b>			
Adjustment for Days in A/R Calculation	0	0	0	1,368,624	4,040,178	5,871,695	7,126,478	4,767,188	5,091,237			
<b>ADJUSTED NET PATIENT A/R</b>	<b>\$6,897,298</b>	<b>\$6,185,138</b>	<b>\$5,308,544</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$2,518,000	\$2,368,000	\$1,609,000	\$0	\$0	\$0	\$0	\$0	\$0			
PRIOR MONTH'S REVENUE	2,390,000	2,518,000	2,368,000	1,609,000	0	0	0	0	0			
SECOND PRIOR MONTH'S REVENUE	2,591,000	2,390,000	2,518,000	2,368,000	1,609,000	0	0	0	0			
<b>\$7,499,000</b>	<b>\$7,276,000</b>	<b>\$6,695,000</b>	<b>\$6,485,000</b>	<b>\$3,977,000</b>	<b>\$1,609,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
# of DAYS IN 3 MONTH PERIOD	92	92	92	92	91	92	92	90	90			
<b>AVERAGE DAILY REVENUE</b>	<b>\$81,511</b>	<b>\$79,087</b>	<b>\$70,598</b>	<b>\$43,228</b>	<b>17,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>DAYS IN A/R</b>	<b>84</b>	<b>78</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			

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**CITY AVENUE HOSPITAL  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
MARCH 31, 1988**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
IN-HOUSE	\$1,293,188	\$1,358,942	\$1,596,075	\$1,073,269	\$1,775,326	\$1,948,836	\$1,897,729	\$1,495,918	\$1,497,100			
DNFB	5,897,781	5,744,789	6,567,860	7,324,608	9,191,534	11,140,075	11,127,850	8,443,076	5,510,210			
CHARGE DIFFERENTIALS	(3,321,804)	(3,079,268)	(3,367,560)	(3,189,246)	(4,472,300)	(5,949,043)	(5,933,459)	(4,077,640)	(2,722,952)			
OTHER RESERVES	(2,764,053)	(638,642)	(643,061)	(638,642)	(638,642)	(638,642)	(638,642)	(638,642)	(638,642)			
FINAL BILLED	8,688,088	9,533,828	9,178,088	9,272,235	8,672,234	8,975,876	10,752,506	12,608,641	12,595,809			
OTHER	438,574	(131,632)	(131,634)	(128,957)	(138,173)	(208,819)	(214,200)	(258,640)	(138,003)			
SUBTOTAL INPATIENT	10,234,234	12,768,217	13,205,225	13,677,844	14,390,981	15,220,233	16,991,786	17,372,653	16,100,322			
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	7,393,526	6,041,117	6,218,983	6,118,575	8,419,894	6,412,450	8,771,886	9,502,252	10,766,425			
CHARGE DIFFERENTIALS	(3,048,868)	(2,500,707)	(2,682,418)	(2,682,818)	(2,899,051)	(2,711,520)	(2,728,064)	(2,898,746)	(3,598,188)			
BALANCE IMAGING	0	0	0	0	472,754	272,754	272,754	272,754	152,749			
SUBTOTAL OUTPATIENT	4,344,658	5,540,410	5,536,565	5,435,757	5,993,597	5,973,684	6,316,574	6,876,260	7,320,986			
<b>RESERVE FOR BAD DEBT</b>												
CASH CLEARING	(5,140,394)	(5,277,496)	(5,201,221)	(5,305,104)	(5,354,029)	(5,389,724)	(5,944,726)	(6,225,283)	(6,605,681)			
PP ACCOUNTS	(398,547)	(340,885)	(97,331)	(652,795)	(940,970)	97,300	659,232	152,836	824,241			
THIRD PARTY CASH ADVANCES	(1,348,306)	(3,059,651)	(1,917,878)	(2,052,878)	(2,662,048)	(3,624,038)	(6,433,108)	(6,705,652)	(6,238,523)			
REFUNDS	0	0	0	0	(707,373)	(707,373)	(707,373)	(707,373)	(707,373)			
SUBTOTAL BEFORE CRA'S	7,702,310	9,671,822	11,532,635	11,107,528	11,135,335	11,586,297	11,113,353	10,010,634	10,742,065			
<b>CRA'S</b>	(478,636)	(2,712,256)	(2,777,321)	(2,080,898)	(2,321,672)	(3,608,081)	(1,553,343)	(1,318,237)	(1,140,318)			
<b>NET HOSPITAL A/R</b>	\$7,223,674	\$6,959,566	\$8,755,314	\$9,046,630	\$8,813,663	\$7,978,216	\$9,560,010	\$8,692,397	\$9,601,747			
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$5,614,000	\$4,961,000	\$4,793,000	\$4,501,000	\$4,556,000	\$4,970,000	\$5,967,000	\$5,003,000	\$5,178,000			
PRIOR MONTH'S REVENUE	5,827,000	5,614,000	4,961,000	4,793,000	4,501,000	4,556,000	4,970,000	5,967,000	5,003,000			
SECOND PRIOR MONTH'S REVENUE	5,279,000	5,027,000	5,614,000	4,961,000	4,793,000	4,501,000	4,556,000	4,970,000	5,967,000			
SUBTOTAL	\$16,720,000	\$16,402,000	\$15,368,000	\$14,255,000	\$13,849,000	\$13,976,000	\$15,432,000	\$15,940,000	\$16,159,000			
<b># of DAYS IN 3 MONTH PERIOD</b>	92	92	92	92	91	92	92	90	90			
<b>AVERAGE DAILY REVENUE</b>	181,739	178,263	167,043	154,946	152,167	151,913	167,739	176,444	179,311			
<b>DAYS IN A/R</b>	40	39	32	36	38	53	57	54	54			

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**PARKVIEW HOSPITAL**  
**ACCOUNTS RECEIVABLE TREND ANALYSIS**  
**MARCH 31, 1998**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
IN-HOUSE	\$810,602	\$907,715	\$654,524	\$2,391,865	\$2,015,933	\$1,565,671	\$1,838,579	\$1,546,456	\$1,950,759			
DNFB	2,547,070	3,061,264	3,275,613	3,073,714	4,151,326	4,068,004	4,107,279	3,987,897	3,836,318			
CHARGE DIFFERENTIALS	(1,766,935)	(1,893,170)	(2,107,969)	(2,269,457)	(3,353,611)	(3,033,007)	(3,348,066)	(3,062,656)	(3,288,136)			
OTHER RESERVES	(2,252,756)	(698,008)	(644,974)	(1,930,917)	(648,974)	(646,973)	(646,973)	(646,973)	(646,974)			
FINAL BILLED	6,347,744	6,895,258	6,305,022	6,927,365	6,726,594	7,110,432	8,327,281	8,308,818	7,948,211			
OTHER	343,497	(197,082)	(192,822)	(194,742)	(200,531)	(200,531)	(200,531)	(199,703)	(200,433)			
<b>SUBTOTAL INPATIENT</b>	<b>6,089,252</b>	<b>7,678,019</b>	<b>7,241,574</b>	<b>7,987,848</b>	<b>6,892,737</b>	<b>8,911,626</b>	<b>10,117,576</b>	<b>9,913,435</b>	<b>9,665,245</b>			
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	8,862,060	8,977,048	9,140,601	8,870,390	8,423,979	8,264,968	8,443,234	8,864,274	9,384,331			
CHARGE DIFFERENTIALS	(3,858,961)	(5,571,534)	(3,892,724)	(3,364,506)	(3,267,709)	(3,186,865)	(3,028,010)	(3,202,559)	(3,310,827)			
OTHER RESERVES	0	0	0	(737,873)	0	0	0	0	0			
<b>SUBTOTAL OUTPATIENT</b>	<b>5,003,099</b>	<b>3,405,512</b>	<b>5,447,877</b>	<b>5,548,211</b>	<b>5,156,270</b>	<b>5,119,003</b>	<b>5,414,224</b>	<b>5,661,715</b>	<b>6,073,504</b>			
<b>RESERVE FOR BAD DEBT</b>	<b>(3,650,360)</b>	<b>(4,025,246)</b>	<b>(3,864,084)</b>	<b>(3,919,753)</b>	<b>(4,015,515)</b>	<b>(4,067,974)</b>	<b>(4,623,953)</b>	<b>(4,791,400)</b>	<b>(5,045,171)</b>			
<b>CASH CLEARING</b>	<b>(64,735)</b>	<b>(330,532)</b>	<b>369,060</b>	<b>157,365</b>	<b>(810,772)</b>	<b>(352,350)</b>	<b>(521,898)</b>	<b>(800,063)</b>	<b>(214,976)</b>			
<b>PIP ACCOUNTS</b>	<b>794,069</b>	<b>1,971,228</b>	<b>979,797</b>	<b>8,448</b>	<b>(553,443)</b>	<b>(2,047,964)</b>	<b>(2,528,947)</b>	<b>(2,558,841)</b>	<b>(3,200,356)</b>			
<b>THIRD PARTY CASH ADVANCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(108,639)</b>	<b>(108,639)</b>	<b>(108,639)</b>	<b>(108,639)</b>	<b>(108,639)</b>			
<b>REFUNDS</b>	<b>22,965</b>	<b>9,327</b>	<b>8,302</b>	<b>9,302</b>	<b>18,519</b>	<b>17,305</b>	<b>28,101</b>	<b>29,101</b>	<b>29,322</b>			
<b>PATIENT AIR BEFORE CRA'S</b>	<b>7,894,761</b>	<b>10,808,308</b>	<b>10,183,526</b>	<b>9,791,441</b>	<b>8,487,157</b>	<b>7,381,007</b>	<b>7,688,466</b>	<b>7,257,306</b>	<b>7,106,929</b>			
<b>CRA'S</b>	<b>(1,743,715)</b>	<b>(3,689,046)</b>	<b>(3,841,817)</b>	<b>(3,817,220)</b>	<b>(3,447,824)</b>	<b>(3,584,082)</b>	<b>(3,881,763)</b>	<b>(3,906,784)</b>	<b>(3,900,194)</b>			
<b>NET HOSPITAL AIR</b>	<b>\$6,251,046</b>	<b>\$7,027,263</b>	<b>\$6,341,709</b>	<b>\$5,974,221</b>	<b>\$5,039,333</b>	<b>\$3,796,925</b>	<b>\$3,806,703</b>	<b>\$3,350,522</b>	<b>\$3,206,735</b>			
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$3,869,000	\$3,448,000	\$3,383,000	\$4,103,000	\$3,283,000	\$3,724,000	\$4,127,000	\$3,479,000	\$3,904,000			
PRIOR MONTH'S REVENUE	3,897,000	3,866,000	3,446,000	3,343,000	4,103,000	3,283,000	3,724,000	4,127,000	3,479,000			
SECOND PRIOR MONTH'S REVENUE	4,225,000	3,897,000	3,688,000	3,448,000	3,383,000	4,103,000	3,283,000	3,724,000	4,127,000			
<b>90 DAYS IN 3 MONTH PERIOD</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>91</b>	<b>92</b>	<b>92</b>	<b>90</b>	<b>90</b>			
<b>AVERAGE DAILY REVENUE</b>	<b>4,127,263</b>	<b>116,726</b>	<b>114,120</b>	<b>118,848</b>	<b>118,341</b>	<b>120,781</b>	<b>121,022</b>	<b>125,889</b>	<b>127,869</b>			
<b>DAYS IN AIR</b>	<b>49</b>	<b>59</b>	<b>56</b>	<b>50</b>	<b>43</b>	<b>31</b>	<b>31</b>	<b>27</b>	<b>25</b>			

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**RANOCAS HOSPITAL**  
**ACCOUNTS RECEIVABLE TREND ANALYSIS**  
**MARCH 31, 1998**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
HOUSE	\$3,008,765	\$2,041,435	\$1,868,100	\$2,033,174	\$3,609,163	\$3,224,140	\$3,575,365	\$3,806,515	\$4,832,557			
DNFB	5,151,813	4,604,647	2,372,829	1,495,450	2,398,871	5,152,978	4,764,983	4,927,442	5,715,455			
CHARGE DIFFERENTIALS	(4,828,151)	(4,043,310)	(3,078,601)	(2,708,380)	(3,508,340)	(4,686,068)	(4,882,008)	(5,148,842)	(5,660,849)			
OTHER RESERVES	(1,934,274)	(2,312,424)	(2,744,379)	(3,358,026)	(3,081,816)	(3,165,311)	(3,033,923)	(3,354,181)	(3,550,791)			
FINAL BILLED	19,258,735	18,828,240	18,273,021	17,312,245	15,887,374	15,480,877	17,800,681	18,903,265	16,737,914			
OTHER	(800,000)	0	0	0	0	0	0	0	0			
<b>SUBTOTAL INPATIENT</b>	<b>18,757,908</b>	<b>18,817,529</b>	<b>17,707,970</b>	<b>15,516,453</b>	<b>15,327,050</b>	<b>15,836,476</b>	<b>17,528,798</b>	<b>16,934,119</b>	<b>17,074,288</b>			
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	8,851,883	9,529,874	10,008,848	10,028,787	10,024,838	9,591,248	9,587,940	10,264,117	10,351,015			
CHARGE DIFFERENTIALS	(1,706,485)	(1,858,785)	(1,875,042)	(2,198,827)	(2,038,411)	(1,875,578)	(2,004,800)	(2,321,188)	(2,292,537)			
<b>SUBTOTAL OUTPATIENT</b>	<b>7,145,398</b>	<b>7,671,089</b>	<b>8,033,846</b>	<b>7,831,860</b>	<b>7,986,427</b>	<b>7,715,670</b>	<b>7,583,140</b>	<b>7,942,948</b>	<b>8,058,478</b>			
<b>RESERVE FOR BAD DEBT</b>	<b>(10,503,158)</b>	<b>(11,225,858)</b>	<b>(10,445,858)</b>	<b>(9,571,345)</b>	<b>(9,569,488)</b>	<b>(9,750,756)</b>	<b>(10,130,214)</b>	<b>(10,280,854)</b>	<b>(10,562,311)</b>			
<b>CASH CLEARING</b>	<b>(266,472)</b>	<b>(713,573)</b>	<b>(164,888)</b>	<b>(518,403)</b>	<b>(588,437)</b>	<b>(295,354)</b>	<b>14,905</b>	<b>(187,452)</b>	<b>(318,563)</b>			
<b>PPP ACCOUNTS</b>	<b>297,836</b>	<b>324,348</b>	<b>324,348</b>	<b>324,348</b>	<b>324,348</b>	<b>324,348</b>	<b>324,348</b>	<b>324,348</b>	<b>(375,652)</b>			
<b>REFUNDS</b>	<b>2,504</b>	<b>69,082</b>	<b>65,154</b>	<b>35,228</b>	<b>4,813</b>	<b>6,273</b>	<b>26,398</b>	<b>54,212</b>	<b>19,480</b>			
<b>PATIENT A/R BEFORE CRA'S</b>	<b>16,534,016</b>	<b>15,042,416</b>	<b>13,530,962</b>	<b>13,619,240</b>	<b>13,478,700</b>	<b>13,808,808</b>	<b>15,740,273</b>	<b>14,807,322</b>	<b>13,894,718</b>			
<b>CRA'S</b>	<b>(6,458,719)</b>	<b>(8,265,674)</b>	<b>(8,253,480)</b>	<b>(7,515,064)</b>	<b>(7,784,847)</b>	<b>(7,772,446)</b>	<b>(7,937,838)</b>	<b>(8,086,000)</b>	<b>(7,856,779)</b>			
<b>NET HOSPITAL A/R</b>	<b>\$10,075,297</b>	<b>\$6,776,742</b>	<b>\$5,277,482</b>	<b>\$6,104,176</b>	<b>\$5,693,853</b>	<b>\$6,036,362</b>	<b>\$7,802,435</b>	<b>\$6,721,322</b>	<b>\$6,037,939</b>			
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$8,852,000	\$5,441,000	\$5,971,000	\$5,977,000	\$6,362,000	\$7,098,000	\$7,980,000	\$5,989,000	\$7,013,000			
PRIOR MONTH'S REVENUE	8,704,000	6,852,000	5,441,000	5,977,000	5,877,000	6,362,000	7,098,000	7,980,000	5,989,000			
SECOND PRIOR MONTH'S REVENUE	7,886,000	8,704,000	6,852,000	5,441,000	5,877,000	5,977,000	6,362,000	7,980,000	7,886,000			
<b># of DAYS IN 3 MONTH PERIOD</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>97</b>	<b>91</b>	<b>92</b>	<b>92</b>	<b>90</b>	<b>90</b>			
<b>AVERAGE DAILY REVENUE</b>	<b>257,076</b>	<b>229,315</b>	<b>198,572</b>	<b>187,824</b>	<b>200,110</b>	<b>211,174</b>	<b>229,467</b>	<b>230,422</b>	<b>229,578</b>			
<b>DAYS IN A/R</b>	<b>39</b>	<b>30</b>	<b>37</b>	<b>32</b>	<b>28</b>	<b>29</b>	<b>34</b>	<b>29</b>	<b>26</b>			

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**AHERF CONSOLIDATED  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
MARCH 31, 1998**

JUN

MAY

APR

MAR

FEB

JAN

DEC

NOV

OCT

SEP

AUG

JUL

**INPATIENT:****IMPROVISE****DIFFB****CHARGE DIFFERENTIALS****OTHER RESERVES****FINAL BILLED****OTHER****SUBTOTAL INPATIENT****OUTPATIENT:****OUTPATIENT CONTROL****DIFFB****CHARGE DIFFERENTIALS****CRA****HOME HEALTH****TAC & SMI & MAP****SALA IMAGING****OTHER RESERVES****SUBTOTAL OUTPATIENT****RESERVE FOR BAD DEBT****CASH CLEARING****PAP ACCOUNTS****THIRD PARTY CASH ADVANCES****PSYCH ER****OTHER CANTATION****REFUND****PATIENT AIR BEFORE CRA'S****CRA'S****AR SHUTDOWN RESERVE****NET HOSPITAL AIR****PHYSICIAN SERVICES:****CONTROL****ALLOWANCES****RESERVE FOR BAD DEBT****CASH CLEARING****REFUND****TOTAL NET PATIENT AIR****Adjustment for Days in AR Calculation****ADJUSTED NET PATIENT AIR****NET REVENUE:****CURRENT MONTHS REVENUE****PRIOR MONTHS REVENUE****SECOND PRIOR MONTHS REVENUE****# of DAYS IN 1 MONTH PERIOD****AVERAGE DAILY REVENUE****DAYS IN AR**

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05/13/98 S VACCINOREPORTCONREPT1998A-03XJAR MW4



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**AHERF**  
**PATIENT ACCOUNTS RECEIVABLE BALANCES**  
**FY 1997**  
(Dollars in thousands)

	PRIOR YEAR ACTUAL - FY 1996												JUNE to JUNE Increase/(Decrease)			
	FY 1995	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	\$	%
AGIE		567,691	571,119	574,022	570,694	566,778	567,488	559,317	560,066	555,823	557,110	558,806	557,687	550,036	(517,633)	(70.1)
AUIS		19,749	18,930	17,954	20,900	22,185	25,135	25,924	26,138	27,108	28,784	30,480	29,996	33,965	14,216	17.0
SCWC		30,180	30,974	31,526	34,749	37,802	41,163	44,131	50,958	53,905	52,052	45,457	43,444	43,319	13,139	43.5
AUIH Consolidated																
MCH		47,353	47,334	49,435	52,635	51,845	52,959	56,430	56,147	56,118	58,144	55,615	59,013	58,450	11,097	23.4
EMH		10,274	11,738	13,111	13,942	16,310	17,985	20,654	22,078	23,670	24,104	24,886	23,600	23,288	11,034	107.2
BCH		10,607	10,907	11,074	11,869	13,633	14,135	14,632	15,589	17,081	16,855	15,897	14,990	17,012	6,405	60.4
IUI		62,177	66,955	65,196	70,733	72,935	82,946	88,419	85,279	89,304	94,011	89,604	88,413	78,534	16,157	26.3
		130,411	136,934	138,816	148,919	154,743	168,025	180,135	179,093	186,173	193,114	186,092	185,476	173,284	44,873	34.7
DV Consolidated																
BCH		180,340	186,838	188,296	204,568	214,730	234,323	250,190	256,189	267,146	273,950	262,029	258,916	252,568	72,228	40.1
AUIH		7,133	7,094	9,078	10,179	12,240	12,761	13,333	14,852	16,505	16,923	13,423	16,193	17,455	10,122	144.7
AHERF Consolidated		825,164	826,051	821,396	828,441	829,748	831,472	832,104	833,107	839,514	847,983	838,258	832,756	820,059	561,895	25.1

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**AIERF**  
**DAYS IN PATIENT ACCOUNTS RECEIVABLE**  
**FY 1997**

	CURRENT YEAR ACTUAL - FY 1997												
	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE
AGH	53	56	55	60	57	56	52	54	52	52	53	51	48
AUMC Consolidated:													
FI	-	-	-	-	-	-	-	28	28	29	31	33	40
AVI	-	-	-	-	-	-	-	-	-	29	33	38	43
AUIS	-	-	-	-	-	-	-	28	28	29	32	35	4
AUIH	83	82	74	82	78	76	82	85	84	83	82	84	82
SCIC	130	126	126	133	138	137	146	138	131	106	101	106	96
AUI Consolidated:													
MCPI	106	106	99	104	105	99	106	112	109	94	85	92	74
EPI	151	153	143	142	146	149	150	152	141	120	99	94	67
DCI	120	123	125	139	141	140	143	147	144	116	87	86	68
IUI	93	89	86	94	97	94	98	96	95	81	79	82	59
MSS	-	-	-	-	-	-	-	-	-	-	-	-	98
DV Consolidated	105	102	99	105	108	104	109	110	108	92	83	86	66
ΔVIL Central Consolidated:	105	102	98	105	107	104	109	110	107	92	86	89	71
GH	-	-	-	-	-	-	-	-	-	-	-	61	49
MSH	-	-	-	-	-	-	-	-	-	-	-	90	81
CAI	-	-	-	-	-	-	-	-	-	-	-	37	42
PII	-	-	-	-	-	-	-	-	-	-	-	45	53
AUI, NJ	-	-	-	-	-	-	-	-	-	-	-	58	51
AIIC	-	-	-	-	-	-	-	-	-	-	-	39	34
AIERF Operations	71	69	66	71	76	73	72	74	71	66	68	61	53
AIERF Consolidated	87	87	84	90	90	88	90	86	85	72	69	67	58

W:\JPM - PATIENT ACCOUNTS RECEIVABLE

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AHERF  
DAYS IN PATIENT ACCOUNTS RECEIVABLE  
FY 1997

	PRIOR YEAR ACTUAL - FY 1996												
	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
AGII	59	63	65	66	64	67	58	56	52	52	54	51	51
AUIS	59	59	57	71	66	69	72	75	79	76	76	77	81
SCIC	82	87	88	97	103	108	115	134	140	134	124	131	110
AUII Consolidated:													
MCPII	88	88	93	109	107	107	111	106	109	110	107	106	106
EPH	64	75	82	90	102	112	125	136	143	142	145	150	151
BCII	83	88	94	97	110	108	112	122	132	127	117	113	120
IBI	67	70	69	83	86	93	96	94	99	103	99	105	91
	74	77	79	93	96	101	104	104	109	110	108	110	105
DV Consolidated	73	76	78	91	92	97	101	105	110	109	105	108	105
AIIIG	56	51	63	67	69	68	72	78	77	76	75	75	71
AIIERF Consolidated	68	71	73	82	83	87	88	89	91	91	88	89	87

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ALERT  
ACTIVITY SELECTABLE DATA SUMMARY  
JUNE 30, 1997

	FIN	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES
UNPAID:							
DEPOSITS	10	00	10	00	10	00	00
DEPOSITS	0	00	0	00	0	00	00
CHARGE INVESTMENTS	0	00	0	00	0	00	00
OTHER RESERVES	0	00	0	00	0	00	00
PPMA RESERVE	0	00	0	00	0	00	00
TOTAL RESERVE	12,115,000	79.4	12,115,000	79.4	44,687,000	69.7	44,687,000
OTHER	0	00	0	00	0	00	00
SUBTOTAL PATIENT	12,115,000	79.4	12,115,000	79.4	44,687,000	69.7	44,687,000
UNPAID:							
OUTPATIENT CONTROL	0	00	0	00	0	00	00
CHARGE INVESTMENTS	0	00	0	00	0	00	00
CHARGE	0	00	0	00	0	00	00
HOME HEALTH	0	00	0	00	0	00	00
TAC & BLD & TAP	0	00	0	00	0	00	00
OTHER RESERVES	0	00	0	00	0	00	00
SUBTOTAL OUTPATIENT	0	00	0	00	0	00	00
RESERVE FOR BAD DEBTS	(2,313,000)	(18.1)	(1,082,000)	(8.5)	(1,917,000)	(2.8)	(1,917,000)
CASH CLEARING	0	00	0	00	0	00	00
PPA ACCOUNTS	0	00	0	00	0	00	00
TOTAL PARTY CASH ADVANCES	(1,851,000)	(14.4)	(694,000)	(5.4)	(1,157,000)	(1.7)	(1,157,000)
LEGAL ACTIVITIES RESERVABLE	0	00	0	00	0	00	00
RESERVES	0	00	0	00	0	00	00
PATIENT FOR RESERVES	18,416,000	145.9	18,416,000	145.9	18,416,000	27.7	18,416,000
RESERVES	(11,711,000)	(92.7)	(602,000)	(4.7)	(12,313,000)	(18.5)	(12,313,000)
NET HOSPITAL A/R	6,705,000	53.2	12,814,000	101.2	6,103,000	9.2	6,103,000
PATIENT RESERVES:							
CONTRIBUTION	10	00	10	00	10	00	00
ALLOWANCES	0	00	0	00	0	00	00
RESERVE FOR BAD DEBT	0	00	0	00	0	00	00
CASH CLEARING	0	00	0	00	0	00	00
RESERVES	0	00	0	00	0	00	00
TOTAL PATIENT RESERVES	10,421,000	83.1	12,814,000	101.2	10,421,000	15.7	10,421,000
Adjusted for Depreciation	0	00	0	00	0	00	00
SUBTOTAL PATIENT A/R	10,421,000	83.1	12,814,000	101.2	10,421,000	15.7	10,421,000
PATIENT RESERVES:							
CONTRIBUTION	10,421,000	83.1	12,814,000	101.2	10,421,000	15.7	10,421,000
ALLOWANCES	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
RESERVE FOR BAD DEBT	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
CASH CLEARING	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
RESERVES	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
TOTAL PATIENT RESERVES	49,867,000	396.7	49,867,000	396.7	49,867,000	74.0	49,867,000
Adjusted for Depreciation	0	00	0	00	0	00	00
SUBTOTAL PATIENT A/R	49,867,000	396.7	49,867,000	396.7	49,867,000	74.0	49,867,000
PATIENT RESERVES:							
CONTRIBUTION	49,867,000	396.7	49,867,000	396.7	49,867,000	74.0	49,867,000
ALLOWANCES	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
RESERVE FOR BAD DEBT	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
CASH CLEARING	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
RESERVES	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
TOTAL PATIENT RESERVES	99,314,000	793.4	99,314,000	793.4	99,314,000	147.2	99,314,000
Adjusted for Depreciation	0	00	0	00	0	00	00
SUBTOTAL PATIENT A/R	99,314,000	793.4	99,314,000	793.4	99,314,000	147.2	99,314,000
PATIENT RESERVES:							
CONTRIBUTION	99,314,000	793.4	99,314,000	793.4	99,314,000	147.2	99,314,000
ALLOWANCES	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
RESERVE FOR BAD DEBT	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
CASH CLEARING	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
RESERVES	12,814,000	101.2	12,814,000	101.2	12,814,000	19.1	12,814,000
TOTAL PATIENT RESERVES	148,066,000	1196.8	148,066,000	1196.8	148,066,000	224.5	148,066,000
Adjusted for Depreciation	0	00	0	00	0	00	00
SUBTOTAL PATIENT A/R	148,066,000	1196.8	148,066,000	1196.8	148,066,000	224.5	148,066,000

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DATE 06-10-1997 BY 60322 UCBAW

[illegible]

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ATTEND  
ACCOUNTS RECEIVABLE DAILY ABL CUMULATIVE  
JUNE 30, 1997

	CUM	3...	AR DAYS	MSH	3...	AR DAYS	CAI	3...	AR DAYS	101	3...	AR DAYS	ABL CUMULATIVE
INPATIENT:													
CHARGE	9,180,867	12.4	12,400,000	297	5,330,474	6.9	374,187	3.7	374,187	3.7	374,187	3.7	374,187
CHARGE DIFFERENTIALS	11,472,735	19.3	11,472,735	19.3	4,401,898	28.2	1,250,170	21.2	1,250,170	21.2	1,250,170	21.2	1,250,170
OTHER RESERVES	(1,187,879)	(1.9)	(1,187,879)	(1.9)	(1,187,879)	(1.9)	(1,187,879)	(1.9)	(1,187,879)	(1.9)	(1,187,879)	(1.9)	(1,187,879)
PRIMA RESERVE	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
FINAL BILLED	24,711,916	41.5	24,711,916	41.5	9,544,393	15.1	6,844,393	11.1	6,844,393	11.1	6,844,393	11.1	6,844,393
OTHER	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
SUBTOTAL INPATIENT	29,712,390	50.0	29,712,390	50.0	11,472,235	19.3	9,311,970	15.8	9,311,970	15.8	9,311,970	15.8	9,311,970
OUTPATIENT:													
CHARGE	28,443,466	43.9	28,443,466	43.9	1,302,884	17.9	6,972,792	41.6	6,972,792	41.6	6,972,792	41.6	6,972,792
CHARGE DIFFERENTIALS	(100,000)	(0.1)	(100,000)	(0.1)	(100,000)	(0.1)	(100,000)	(0.1)	(100,000)	(0.1)	(100,000)	(0.1)	(100,000)
CMA	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
INCOME TAXES	1,333,639	2.1	1,333,639	2.1	0	0.0	0	0.0	0	0.0	0	0.0	0
TAC & S&B & MAP	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
OTHER RESERVES	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
SUBTOTAL OUTPATIENT	29,000,705	43.9	29,000,705	43.9	1,497,197	17.9	1,111,071	14.0	1,111,071	14.0	1,111,071	14.0	1,111,071
RESERVE FOR BAD DEBT	(13,978,878)	(20.9)	(13,978,878)	(20.9)	(13,978,878)	(20.9)	(13,978,878)	(20.9)	(13,978,878)	(20.9)	(13,978,878)	(20.9)	(13,978,878)
CASH CLEARING	(771,717)	(1.1)	(771,717)	(1.1)	(771,717)	(1.1)	(771,717)	(1.1)	(771,717)	(1.1)	(771,717)	(1.1)	(771,717)
PP ACCOUNTS	(888,091)	(1.3)	(888,091)	(1.3)	(888,091)	(1.3)	(888,091)	(1.3)	(888,091)	(1.3)	(888,091)	(1.3)	(888,091)
THIRD PARTY CASH ADVANCES	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
LEGAL ACCOUNTS RECEIVABLE	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
REVENUE	32,464,011	50.1	32,464,011	50.1	(1,497,197)	(2.3)	(1,497,197)	(2.3)	(1,497,197)	(2.3)	(1,497,197)	(2.3)	(1,497,197)
PATIENT A/R BEFORE CMA'S	30,000,133	45.9	30,000,133	45.9	1,744,391	2.3	1,744,391	2.3	1,744,391	2.3	1,744,391	2.3	1,744,391
CMA'S	(9,732,348)	(14.9)	(9,732,348)	(14.9)	(9,732,348)	(14.9)	(9,732,348)	(14.9)	(9,732,348)	(14.9)	(9,732,348)	(14.9)	(9,732,348)
NET HOSPITAL A/R	20,267,785	31.0	20,267,785	31.0	16,710,621	25.6	16,710,621	25.6	16,710,621	25.6	16,710,621	25.6	16,710,621
ELIGIBLE FOR CREDIT:													
CONTROL	10	0.0	10	0.0	10	0.0	10	0.0	10	0.0	10	0.0	10
ALLOWANCES	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
RESERVE FOR BAD DEBT	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
CASH CLEARING	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
REFUND	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
TOTAL NET PATIENT A/R	20,267,785	31.0	20,267,785	31.0	16,710,621	25.6	16,710,621	25.6	16,710,621	25.6	16,710,621	25.6	16,710,621
Adjustment for Days in A/R calculation	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
ADJ TOTAL NET PATIENT A/R	20,267,785	31.0	20,267,785	31.0	16,710,621	25.6	16,710,621	25.6	16,710,621	25.6	16,710,621	25.6	16,710,621
NET REVENUE:													
CURRENT MONTH REVENUE	\$1,940,000	2.9	\$1,940,000	2.9	\$1,940,000	2.9	\$1,940,000	2.9	\$1,940,000	2.9	\$1,940,000	2.9	\$1,940,000
PRIOR MONTH REVENUE	18,443,000	28.2	18,443,000	28.2	18,443,000	28.2	18,443,000	28.2	18,443,000	28.2	18,443,000	28.2	18,443,000
SIX MONTHS REVENUE	11,384,000	17.3	11,384,000	17.3	11,384,000	17.3	11,384,000	17.3	11,384,000	17.3	11,384,000	17.3	11,384,000
SEVEN MONTHS REVENUE	\$1,940,000	2.9	\$1,940,000	2.9	\$1,940,000	2.9	\$1,940,000	2.9	\$1,940,000	2.9	\$1,940,000	2.9	\$1,940,000
#4 DAYS IN 1 MONTH PERIOD	31	0.0	31	0.0	31	0.0	31	0.0	31	0.0	31	0.0	31
AVERAGE DAILY REVENUE	593,483	0.9	593,483	0.9	593,483	0.9	593,483	0.9	593,483	0.9	593,483	0.9	593,483
DAYS IN A/R	31	0.0	31	0.0	31	0.0	31	0.0	31	0.0	31	0.0	31

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**ALLEGHENY GENERAL HOSPITAL**  
**ACCOUNTS RECEIVABLE TREND ANALYSIS**  
**JUNE 30, 1997**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
IN-HOUSE	\$23,602,110	\$24,282,275	\$22,834,003	\$22,553,131	\$20,657,481	\$22,635,960	\$24,873,497	\$20,476,856	\$18,702,562	\$17,255,688	\$16,906,020	\$18,455,900
DNFB	12,568,527	21,951,270	25,393,293	10,172,502	11,410,372	13,756,918	10,348,852	9,502,207	7,576,097	8,176,151	11,273,474	6,598,843
CHARGE DIFFERENTIALS	(27,107,927)	(32,663,187)	(35,212,236)	(23,164,446)	(22,361,102)	(23,592,159)	(24,578,162)	(19,627,052)	(17,607,767)	(14,155,554)	(15,650,147)	(14,255,146)
FINAL BILLED	53,248,125	49,877,174	59,781,617	59,199,581	58,859,545	56,035,185	58,575,207	57,668,222	56,616,898	50,559,133	47,058,857	49,087,603
SUBTOTAL INPATIENT	62,310,835	66,247,532	72,766,887	68,760,768	68,566,296	68,035,924	69,221,094	67,670,333	65,287,750	61,835,418	59,588,204	59,885,080
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	32,075,165	34,478,926	36,323,560	36,406,710	36,075,809	37,263,166	38,122,830	37,470,336	37,635,533	37,732,679	38,541,945	34,403,498
CHARGE DIFFERENTIALS	(10,319,530)	(10,921,618)	(11,354,517)	(10,579,890)	(10,944,935)	(9,880,891)	(10,760,108)	(10,265,784)	(10,947,490)	(11,274,541)	(11,648,685)	(11,636,779)
CRMA	138,006	117,187	107,264	89,758	85,289	79,997	73,768	84,838	55,509	83,106	52,309	25,567
HOME HEALTH	1,240,137	1,291,806	1,335,812	1,383,429	1,509,225	1,634,125	1,838,377	2,140,097	2,717,617	3,024,521	3,621,264	3,822,153
SUBTOTAL OUTPATIENT	23,134,778	24,966,301	26,412,119	27,300,016	28,675,388	28,996,399	29,274,887	29,479,487	29,461,169	29,565,765	30,566,833	27,014,844
<b>RESERVE FOR BAD DEBT</b>	(12,898,000)	(13,401,000)	(13,681,000)	(13,769,000)	(13,698,000)	(13,650,000)	(13,902,000)	(13,240,000)	(12,464,000)	(11,877,000)	(10,659,000)	(9,567,000)
<b>CASH CLEARING</b>	3,871,897	(1,428,926)	(1,207,829)	(2,164,450)	(3,704,038)	(2,609,202)	(2,141,135)	(2,740,127)	(2,495,107)	(2,625,375)	(506,347)	(1,007,007)
<b>THIRD PARTY CASH ADVANCES</b>	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)	(4,228,012)
<b>PATIENT A/R BEFORE CRA'S</b>	71,991,496	72,155,885	80,082,145	75,899,322	75,611,644	77,145,109	78,224,914	76,841,681	75,561,800	77,921,546	74,561,678	72,097,905
<b>CRA'S</b>	(17,767,172)	(18,023,838)	(18,169,035)	(16,356,101)	(16,975,099)	(22,538,733)	(22,793,811)	(22,974,722)	(20,463,852)	(21,658,016)	(19,087,927)	(17,940,000)
<b>NET HOSPITAL A/R</b>	\$54,224,324	\$54,132,047	\$61,913,110	\$59,543,221	\$58,636,545	\$54,606,376	\$55,431,103	\$53,866,959	\$55,097,948	\$56,263,530	\$55,473,751	\$54,157,905
<b>Adjustment for Days in A/R calculation</b>	7,110,903	7,110,903	7,110,903	7,110,903	7,110,903	7,110,903	7,110,903	7,110,903	7,110,903	7,110,903	7,110,903	7,110,903
<b>ADJUSTED NET PATIENT A/R</b>	\$61,335,228	\$61,242,950	\$69,024,013	\$66,654,124	\$65,747,448	\$61,717,279	\$62,541,996	\$60,977,862	\$62,208,851	\$63,374,433	\$62,584,654	\$61,268,808
<b>NET REVENUE:</b>												
CURRENT MONTHS REVENUE	\$35,759,000	\$36,093,000	\$33,737,000	\$37,941,000	\$34,700,000	\$36,271,000	\$35,156,000	\$34,786,000	\$38,072,000	\$34,854,000	\$40,435,000	\$40,321,000
PRIOR MONTHS REVENUE	30,669,000	35,759,000	36,093,000	33,737,000	37,941,000	34,700,000	36,271,000	35,156,000	34,786,000	38,072,000	34,854,000	40,435,000
SECOND PRIOR MONTHS REVENUE	33,478,000	30,669,000	35,759,000	36,093,000	33,737,000	37,941,000	34,700,000	36,271,000	35,156,000	34,786,000	38,072,000	34,854,000
	\$100,106,000	\$102,511,000	\$105,589,000	\$107,771,000	\$108,378,000	\$108,912,000	\$108,127,000	\$106,713,000	\$107,514,000	\$107,712,000	\$113,361,000	\$116,710,000
<b># of DAYS IN 3 MONTH PERIOD</b>	92	92	92	92	91	92	92	90	90	89	92	91
<b>AVERAGE DAILY REVENUE</b>	1,088,109	1,116,533	1,147,707	1,171,424	1,188,989	1,183,826	1,153,554	1,174,589	1,194,600	1,204,629	1,232,185	1,277,033
<b>DAYS IN A/R</b>	56	55	60	57	56	57	54	52	52	53	51	48

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**ALLEGHENY UNIVERSITY OF THE HEALTH SCIENCES**  
**ACCOUNTS RECEIVABLE TREND ANALYSIS**  
**JUNE 30, 1997**

**PHYSICIAN SERVICES:**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
CONTROL	\$113,118,908	\$115,379,307	\$114,818,489	\$113,059,128	\$112,673,355	\$115,494,806	\$117,949,632	\$119,326,712	\$121,587,740	\$124,610,648	\$125,051,520	\$126,194,911
ALLOWANCES	(71,789,669)	(73,795,406)	(73,080,113)	(72,196,278)	(72,012,707)	(74,415,452)	(76,533,788)	(79,244,857)	(80,719,646)	(83,038,563)	(83,535,690)	(84,941,353)
RESERVE FOR BAD DEBT	(783,626)	(601,583)	(600,838)	(660,771)	(978,573)	(1,139,847)	(1,375,663)	(1,599,969)	(1,625,792)	(1,820,007)	(318,774)	(366,961)
INVESTMENT RESERVE	0	(1,632,000)	0	0	0	0	0	0	0	0	0	0
CASH CLEARING	(8,279,443)	(8,640,173)	(8,547,940)	(6,777,263)	(6,808,944)	(4,783,947)	(3,746,504)	(1,126,963)	(535,491)	(695,379)	(991,074)	117,452
REFUNDS	(28,703)	(32,482)	(36,494)	(36,494)	(36,494)	(36,494)	(36,494)	(36,494)	(36,494)	(36,494)	(36,494)	(36,494)
<b>TOTAL NET PATIENT A/R</b>	<b>\$37,287,267</b>	<b>\$30,437,663</b>	<b>\$32,353,104</b>	<b>\$33,188,372</b>	<b>\$32,638,557</b>	<b>\$35,119,066</b>	<b>\$36,257,163</b>	<b>\$37,314,429</b>	<b>\$38,670,317</b>	<b>\$39,070,256</b>	<b>\$40,109,488</b>	<b>\$40,967,397</b>

**NET REVENUE:**

CURRENT MONTH'S REVENUE	\$11,468,000	\$12,376,000	\$12,376,000	\$14,294,000	\$12,681,000	\$12,090,000	\$14,051,000	\$13,680,000	\$14,427,000	\$14,035,000	\$15,466,000	\$16,116,000
PRIOR MONTH'S REVENUE	14,076,000	11,468,000	12,376,000	12,376,000	14,294,000	12,681,000	12,090,000	14,051,000	13,680,000	14,427,000	14,035,000	15,466,000
SECOND PRIOR MONTH'S REVENUE	10,845,000	14,076,000	11,468,000	12,376,000	12,376,000	14,294,000	12,681,000	12,090,000	14,051,000	13,680,000	14,427,000	14,035,000
	<b>\$36,389,000</b>	<b>\$37,920,000</b>	<b>\$36,220,000</b>	<b>\$39,046,000</b>	<b>\$39,351,000</b>	<b>\$39,065,000</b>	<b>\$39,822,000</b>	<b>\$39,817,000</b>	<b>\$42,151,000</b>	<b>\$42,145,000</b>	<b>\$43,978,000</b>	<b>\$45,617,000</b>

**# of DAYS IN 3 MONTH PERIOD**

	92	92	92	92	91	92	92	90	90	89	92	91
<b>AVERAGE DAILY REVENUE</b>	395,533	412,174	393,696	424,413	434,626	426,793	424,152	442,489	468,456	473,539	477,478	501,280
<b>DAYS IN A/R</b>	82	74	82	78	76	82	85	84	83	82	84	82

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**ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN**  
**ACCOUNTS RECEIVABLE TREND ANALYSIS**  
**JUNE 30, 1997**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
INHOUSE	\$7,862,974	\$6,747,106	\$6,520,899	\$6,013,065	\$4,035,036	\$3,453,301	\$6,544,891	\$8,910,278	\$11,321,008	\$8,848,526	\$7,779,854	\$3,830,357
DNFB	3,971,186	4,882,889	4,436,336	5,322,868	2,871,928	2,074,510	4,031,701	5,051,815	2,487,374	3,564,308	3,837,766	2,844,205
CHARGE DIFFERENTIALS	(7,594,357)	(7,379,693)	(6,669,473)	(7,251,168)	(3,869,606)	(2,791,910)	(6,253,209)	(8,855,822)	(8,042,823)	(8,081,717)	(7,580,835)	(3,067,027)
OTHER RESERVES	(2,825,332)	(572,691)	(340,046)	(483,158)	(418,907)	(590,464)	(368,147)	(547,169)	(378,003)	(313,439)	(223,560)	(1,818,468)
FINAL BILLED	39,824,196	39,087,852	39,241,393	39,618,553	28,258,345	28,507,661	27,862,857	28,924,265	24,852,264	24,516,381	24,345,826	22,743,003
FY 1997 REVENUE ADJUST	0	0	1,597,000	1,597,000	1,597,000	1,597,000	1,597,000	1,597,000	0	0	0	0
OTHER	0	0	0	0	0	0	0	(240,809)	(329,039)	(339,146)	(539,111)	1,801,300
INVESTMENT RESERVE	0	0	(38,748)	(38,748)	0	0	0	0	0	0	0	0
<b>SUBTOTAL INPATIENT</b>	<b>41,338,067</b>	<b>42,575,293</b>	<b>44,719,308</b>	<b>34,770,462</b>	<b>32,275,784</b>	<b>32,250,288</b>	<b>33,494,889</b>	<b>34,829,878</b>	<b>28,710,741</b>	<b>28,715,918</b>	<b>27,719,762</b>	<b>26,213,377</b>
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	23,793,805	25,380,365	25,854,713	20,556,916	19,591,310	20,581,142	21,101,121	21,674,807	18,739,212	20,148,821	21,805,084	22,105,894
CHARGE DIFFERENTIALS	(8,238,648)	(8,944,893)	(8,836,974)	(3,499,693)	(2,454,003)	(2,940,323)	(2,171,539)	(1,925,602)	(2,228,841)	(2,477,071)	(2,932,505)	(3,157,012)
OTHER RESERVES	(289,037)	(288,522)	(362,768)	(447,260)	(482,112)	(548,244)	(574,710)	(608,743)	(281,963)	(255,997)	(278,543)	(221,251)
<b>SUBTOTAL OUTPATIENT</b>	<b>15,266,002</b>	<b>16,146,950</b>	<b>16,654,953</b>	<b>16,610,953</b>	<b>16,635,195</b>	<b>17,092,575</b>	<b>18,354,881</b>	<b>19,140,462</b>	<b>16,228,408</b>	<b>17,415,753</b>	<b>18,444,036</b>	<b>16,727,625</b>
<b>RESERVE FOR BAD DEBT</b>	<b>(12,109,555)</b>	<b>(11,973,774)</b>	<b>(13,142,720)</b>	<b>(3,787,262)</b>	<b>(3,944,212)</b>	<b>(3,387,826)</b>	<b>(3,618,939)</b>	<b>(4,061,300)</b>	<b>(2,495,020)</b>	<b>(6,391,839)</b>	<b>(6,352,717)</b>	<b>(6,707,185)</b>
CASH CLEARING	(1,436,368)	(1,893,709)	(2,048,430)	(2,055,565)	(1,213,965)	(347,905)	(814,654)	(851,768)	(1,842,018)	(760,826)	(931,154)	(1,031,870)
PIP ACCOUNTS	814,706	487,276	80,864	115,874	273,250	(344,180)	(65,152)	110,181	80,865	205,817	548,555	544,839
LEGAL ACCOUNTS RECEIVABLE	0	(45,052)	(55,153)	(97,800)	(107,541)	(117,541)	(127,267)	(136,795)	(147,509)	(87,444)	(67,444)	(67,444)
REFUNDS	(1,332)	83,360	85,544	94,294	86,161	100,216	109,721	110,056	127,074	136,523	1,949	32,455
<b>PATIENT A/R BEFORE CRA'S</b>	<b>43,894,100</b>	<b>45,380,345</b>	<b>46,283,367</b>	<b>43,650,956</b>	<b>45,014,872</b>	<b>45,245,634</b>	<b>47,473,275</b>	<b>49,140,514</b>	<b>40,742,541</b>	<b>38,736,102</b>	<b>39,363,987</b>	<b>34,711,812</b>
<b>CRA'S</b>	<b>(420,985)</b>	<b>0,012</b>	<b>268,973</b>	<b>691,371</b>	<b>1,011,303</b>	<b>2801,195</b>	<b>3,372,005</b>	<b>2,362,198</b>	<b>2,666,228</b>	<b>1,971,366</b>	<b>1,975,236</b>	<b>549,028</b>
<b>NET HOSPITAL A/R</b>	<b>\$43,273,115</b>	<b>\$45,380,357</b>	<b>\$46,552,340</b>	<b>\$44,342,327</b>	<b>\$46,026,175</b>	<b>\$48,047,029</b>	<b>\$50,845,280</b>	<b>\$51,502,712</b>	<b>\$43,408,710</b>	<b>\$40,707,168</b>	<b>\$41,338,723</b>	<b>\$35,260,840</b>

**NET REVENUE:**

CURRENT MONTH'S REVENUE  
PRIOR MONTH'S REVENUE  
SECOND PRIOR MONTH'S REVENUE

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# of DAYS IN 3 MONTH PERIOD

AVERAGE DAILY REVENUE

DAYS IN A/R

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**MCP HOSPITAL**  
**ACCOUNTS RECEIVABLE TREND ANALYSIS**  
**JUNE 30, 1997**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
INHOUSE	\$10,816,309	\$9,188,281	\$12,930,487	\$10,674,773	\$13,238,702	\$13,096,019	\$12,361,964	\$10,644,304	\$11,332,127	\$11,414,946	\$17,656,173	\$18,567,361
DNFB	9,345,417	9,017,905	9,766,743	10,477,406	11,354,282	9,103,054	10,481,069	10,368,187	9,809,455	10,550,967	10,282,091	7,670,556
CHARGE DIFFERENTIALS	(15,551,347)	(12,801,011)	(16,274,839)	(14,342,197)	(17,281,217)	(15,933,540)	(16,132,592)	(15,082,894)	(17,115,428)	(15,625,671)	(17,667,496)	(12,741,933)
OTHER RESERVES	(4,821,323)	(3,481,396)	(4,104,644)	(3,682,643)	(2,872,070)	(3,234,728)	(4,338,553)	(5,038,900)	(5,256,009)	(4,393,518)	(4,620,872)	(4,668,671)
FINAL BILLED	50,192,381	51,347,603	53,097,160	53,577,341	46,732,839	49,813,921	51,417,320	52,800,936	51,193,612	49,574,504	50,607,460	44,088,105
FY 1997 REVENUE ADJUST	0	0	700,000	1,113,000	1,113,000	1,113,000	1,113,000	1,113,000	0	0	0	0
OTHER	121,574	118,193	(31,277)	(33,276)	(60,997)	(81,137)	(114,976)	183,913	(4,733)	(119,287)	183,943	183,943
<b>SUBTOTAL INPATIENT</b>	<b>50,103,091</b>	<b>53,360,565</b>	<b>56,131,630</b>	<b>57,840,352</b>	<b>52,274,541</b>	<b>53,936,569</b>	<b>54,669,232</b>	<b>55,708,576</b>	<b>52,556,993</b>	<b>51,511,941</b>	<b>51,426,739</b>	<b>47,894,381</b>
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	30,935,973	31,172,461	30,871,494	30,806,631	30,105,861	29,532,371	28,951,392	29,753,353	27,452,795	29,686,504	28,932,986	28,836,431
CHARGE DIFFERENTIALS	(15,485,062)	(14,515,411)	(14,527,208)	(14,533,300)	(14,196,999)	(13,360,822)	(12,912,922)	(13,166,871)	(10,712,244)	(11,414,836)	(11,893,847)	(12,763,769)
HOME HEALTH	315,517	316,272	295,749	320,107	369,430	267,149	384,932	358,233	314,826	353,432	330,584	331,736
<b>SUBTOTAL OUTPATIENT</b>	<b>15,766,428</b>	<b>16,973,322</b>	<b>16,640,035</b>	<b>16,593,438</b>	<b>16,278,291</b>	<b>16,438,698</b>	<b>16,423,402</b>	<b>16,924,715</b>	<b>17,455,377</b>	<b>17,625,100</b>	<b>17,369,723</b>	<b>16,410,398</b>
<b>RESERVE FOR BAD DEBT</b>	<b>(10,705,856)</b>	<b>(10,357,196)</b>	<b>(11,403,342)</b>	<b>(10,746,607)</b>	<b>(4,534,879)</b>	<b>(1,901,182)</b>	<b>(4,291,247)</b>	<b>(4,309,051)</b>	<b>(8,510,779)</b>	<b>(15,462,541)</b>	<b>(14,418,516)</b>	<b>(14,915,911)</b>
CASH CLEARING	(5,045,771)	(3,719,553)	(1,592,573)	(1,714,012)	(962,063)	(421,889)	(774,971)	(1,656,740)	(2,804,063)	(2,904,813)	(1,856,655)	(690,721)
PIP ACCOUNTS	11,414,582	997,443	907,948	2,043,236	337,015	3,337,592	9,005,926	7,819,318	4,201,090	6,457,266	6,591,740	4,919,792
THIRD PARTY CASH ADVANCES	(75,791)	(25,791)	(61,578)	(61,578)	(117,220)	(77,376)	(77,376)	275,950	275,950	275,950	275,950	275,950
ACCR PAYMENT TO PHYSICIANS	0	0	0	0	0	0	2,000	0	0	0	0	0
LEGAL ACCOUNTS RECEIVABLE	0	(200,416)	(213,372)	(250,387)	(341,560)	(360,891)	(366,056)	(374,971)	(334,666)	(287,468)	(337,660)	(317,543)
REFUNDOS	(11,387)	(11,387)	(11,387)	(11,387)	(11,387)	(11,387)	(11,387)	(11,387)	(11,387)	(11,387)	(12,182)	200,091
<b>PATIENT AIR BEFORE CRA'S</b>	<b>61,455,296</b>	<b>57,012,887</b>	<b>59,954,321</b>	<b>63,587,065</b>	<b>63,076,735</b>	<b>67,941,134</b>	<b>71,576,623</b>	<b>73,714,410</b>	<b>61,751,515</b>	<b>57,024,166</b>	<b>59,038,239</b>	<b>48,716,411</b>
<b>CRA'S</b>	<b>(3,542,501)</b>	<b>(3,530,093)</b>	<b>(2,609,968)</b>	<b>(3,091,663)</b>	<b>(4,692,995)</b>	<b>(4,074,240)</b>	<b>(3,451,407)</b>	<b>(5,435,638)</b>	<b>(3,476,783)</b>	<b>(3,640,835)</b>	<b>(3,880,440)</b>	<b>(3,515,691)</b>
<b>NET HOSPITAL AIR</b>	<b>\$57,912,795</b>	<b>\$53,482,894</b>	<b>\$57,344,353</b>	<b>\$60,495,392</b>	<b>\$58,383,740</b>	<b>\$63,866,894</b>	<b>\$68,125,221</b>	<b>\$68,278,772</b>	<b>\$58,274,732</b>	<b>\$53,383,333</b>	<b>\$55,157,799</b>	<b>\$45,200,720</b>
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$15,611,000	\$17,178,000	\$17,965,000	\$17,797,000	\$17,738,000	\$20,060,000	\$18,375,000	\$18,126,000	\$19,316,000	\$18,166,000	\$17,508,000	\$19,604,000
PRIOR MONTH'S REVENUE	15,717,000	15,611,000	17,178,000	17,965,000	17,792,000	17,738,000	20,060,000	18,375,000	18,126,000	19,316,000	18,306,000	17,508,000
SECOND PRIOR MONTH'S REV	18,034,000	16,717,000	15,611,000	17,178,000	17,965,000	17,738,000	20,060,000	20,060,000	18,315,000	18,126,000	19,316,000	18,306,000
<b>90 DAYS IN 3 MONTH PERIOD</b>	<b>\$50,362,000</b>	<b>\$49,506,000</b>	<b>\$50,754,000</b>	<b>\$52,935,000</b>	<b>\$53,495,000</b>	<b>\$55,590,000</b>	<b>\$56,173,000</b>	<b>\$56,561,000</b>	<b>\$55,877,000</b>	<b>\$55,868,000</b>	<b>\$55,250,000</b>	<b>\$55,476,000</b>
<b>AVERAGE DAILY REVENUE</b>	<b>\$47,413</b>	<b>\$58,109</b>	<b>\$51,674</b>	<b>\$57,340</b>	<b>\$58,657</b>	<b>\$60,239</b>	<b>\$61,576</b>	<b>\$62,156</b>	<b>\$62,856</b>	<b>\$62,730</b>	<b>\$60,343</b>	<b>\$60,646</b>
<b>DAYS IN AIR</b>	<b>106</b>	<b>99</b>	<b>105</b>	<b>105</b>	<b>99</b>	<b>106</b>	<b>112</b>	<b>109</b>	<b>94</b>	<b>85</b>	<b>82</b>	<b>74</b>

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**ELKINS PARK HOSPITAL  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
JUNE 30, 1997**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
IN-HOUSE	\$1,884,574	\$1,481,583	\$1,919,216	\$1,980,304	\$2,193,049	\$2,012,425	\$1,178,342	\$1,957,758	\$2,483,368	\$2,057,011	\$2,113,455	\$2,168,140
DNFB	887,937	1,187,705	956,958	1,350,474	2,175,273	990,360	2,088,099	1,268,171	2,033,213	1,378,207	1,815,727	1,171,108
CHARGE DIFFERENTIALS	(1,820,716)	(1,781,145)	(1,971,050)	(2,370,477)	(2,808,356)	(2,074,054)	(2,427,827)	(2,094,100)	(3,000,245)	(2,258,810)	(2,593,726)	(2,068,897)
OTHER RESERVES	(372,713)	(307,822)	(439,038)	(387,248)	(426,899)	(588,137)	(599,688)	(600,353)	(587,549)	(389,885)	(187,193)	(214,910)
FINAL BILLED	11,775,236	11,660,116	11,132,490	11,364,774	11,265,336	12,667,488	13,404,276	13,428,834	12,272,857	12,882,373	11,954,395	7,316,515
FY 1997 REVENUE ADJUST	0	0	311,000	311,000	311,000	311,000	311,000	311,000	0	0	0	0
OTHER	0	0	0	0	0	0	0	67,588	49,485	21,487	18,313	(393,088)
<b>SUBTOTAL INPATIENT</b>	<b>12,354,320</b>	<b>12,129,417</b>	<b>11,906,576</b>	<b>12,254,726</b>	<b>12,608,465</b>	<b>13,327,087</b>	<b>14,502,802</b>	<b>14,274,886</b>	<b>13,251,147</b>	<b>13,489,363</b>	<b>13,118,471</b>	<b>7,996,065</b>
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	25,344,045	26,431,819	26,845,817	27,870,774	27,878,890	27,018,958	27,241,857	27,028,462	26,883,504	26,877,745	26,458,117	15,538,435
CHARGE DIFFERENTIALS	(11,380,100)	(11,260,082)	(11,981,149)	(12,630,784)	(12,291,885)	(11,224,745)	(11,377,759)	(11,005,906)	(10,742,263)	(10,331,255)	(10,719,687)	(5,090,785)
HOME HEALTH	841,280	728,706	727,303	724,503	840,800	481,238	562,105	645,070	650,766	760,093	802,203	1,058,815
REVENUE ACCRUAL & ADJUSTMENT	0	0	781,000	781,000	781,000	781,000	781,000	781,000	0	0	0	0
<b>SUBTOTAL OUTPATIENT</b>	<b>14,805,225</b>	<b>15,900,642</b>	<b>16,352,771</b>	<b>16,725,513</b>	<b>16,886,405</b>	<b>17,047,443</b>	<b>17,187,303</b>	<b>17,428,578</b>	<b>16,792,007</b>	<b>17,306,583</b>	<b>16,841,653</b>	<b>11,504,465</b>
<b>RESERVE FOR BAD DEBT</b>	<b>(4,080,518)</b>	<b>(4,265,388)</b>	<b>(4,286,750)</b>	<b>(4,281,658)</b>	<b>(4,350,275)</b>	<b>(4,543,453)</b>	<b>(4,651,878)</b>	<b>(4,758,980)</b>	<b>(6,706,780)</b>	<b>(11,028,112)</b>	<b>(11,847,910)</b>	<b>(5,293,531)</b>
<b>CASH CLEARING</b>	<b>(1,223,331)</b>	<b>(1,876,398)</b>	<b>(1,471,281)</b>	<b>(1,651,202)</b>	<b>(1,737,896)</b>	<b>(1,214,915)</b>	<b>(815,137)</b>	<b>(898,550)</b>	<b>(1,478,120)</b>	<b>(520,465)</b>	<b>(480,258)</b>	<b>(610,435)</b>
<b>PIP ACCOUNTS</b>	<b>278,130</b>	<b>278,130</b>	<b>378,804</b>	<b>378,804</b>	<b>378,804</b>	<b>(38,853)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LEGAL ACCOUNTS RECEIVABLE</b>	<b>0</b>	<b>(78,035)</b>	<b>(78,880)</b>	<b>(80,539)</b>	<b>(175,847)</b>	<b>(81,283)</b>	<b>(81,527)</b>	<b>(84,781)</b>	<b>(85,056)</b>	<b>(80,848)</b>	<b>4,282</b>	<b>(80,748)</b>
<b>REFUNDOS</b>	<b>17,041</b>	<b>28,859</b>	<b>28,139</b>	<b>30,683</b>	<b>37,384</b>	<b>37,647</b>	<b>38,590</b>	<b>48,482</b>	<b>48,850</b>	<b>54,242</b>	<b>7,434</b>	<b>5,171</b>
<b>PATIENT AIR BEFORE CRA'S</b>	<b>22,148,877</b>	<b>22,374,428</b>	<b>22,820,179</b>	<b>23,200,110</b>	<b>23,744,758</b>	<b>24,413,689</b>	<b>26,380,442</b>	<b>25,945,653</b>	<b>21,821,835</b>	<b>18,598,643</b>	<b>17,830,812</b>	<b>13,572,987</b>
<b>CRA'S</b>	<b>(588,583)</b>	<b>(594,408)</b>	<b>(745,323)</b>	<b>(1,050,025)</b>	<b>(1,008,450)</b>	<b>(734,152)</b>	<b>(882,180)</b>	<b>(1,558,893)</b>	<b>(1,075,081)</b>	<b>(1,121,523)</b>	<b>(1,161,054)</b>	<b>(1,158,870)</b>
<b>NET HOSPITAL AIR</b>	<b>\$21,578,294</b>	<b>\$21,779,980</b>	<b>\$22,074,856</b>	<b>\$22,150,085</b>	<b>\$22,735,302</b>	<b>\$23,679,537</b>	<b>\$25,498,262</b>	<b>\$24,385,670</b>	<b>\$20,746,754</b>	<b>\$17,478,120</b>	<b>\$16,669,856</b>	<b>\$12,384,117</b>
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$4,831,000	\$5,004,000	\$4,512,000	\$4,431,000	\$4,895,000	\$5,173,000	\$5,409,000	\$5,071,000	\$5,123,000	\$5,639,000	\$5,415,000	\$5,843,000
PRIOR MONTH'S REVENUE	4,131,000	4,831,000	5,004,000	4,513,000	4,431,000	4,895,000	5,173,000	5,409,000	5,021,000	5,123,000	5,639,000	5,415,000
SECOND PRIOR MONTH'S REVENUE	3,990,000	4,131,000	4,831,000	5,004,000	4,513,000	4,431,000	4,895,000	5,173,000	5,409,000	5,021,000	5,123,000	5,639,000
<b>SUBTOTAL</b>	<b>\$12,952,000</b>	<b>\$13,966,000</b>	<b>\$14,348,000</b>	<b>\$13,948,000</b>	<b>\$14,833,000</b>	<b>\$14,499,000</b>	<b>\$15,477,000</b>	<b>\$15,653,000</b>	<b>\$15,553,000</b>	<b>\$15,783,000</b>	<b>\$16,177,000</b>	<b>\$16,887,000</b>
<b># of DAYS IN 3 MONTH PERIOD</b>	92	92	92	92	91	92	92	90	90	89	92	91
<b>AVERAGE DAILY REVENUE</b>	140,848	151,804	155,957	151,609	162,077	157,598	168,228	173,367	172,811	177,337	175,837	185,681
<b>DAYS IN AIR</b>	152	143	142	146	149	150	152	141	120	99	94	87

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**BUCKS COUNTY HOSPITAL  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
JUNE 30, 1997**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
INHOUSE	\$2,392,235	\$1,442,760	\$1,387,202	\$1,306,516	\$1,970,517	\$1,307,983	\$1,857,447	\$1,715,709	\$1,666,196	\$1,613,045	\$1,352,300	\$1,343,292
DNFB	1,635,380	1,814,275	1,722,699	2,110,250	1,945,149	3,606,474	1,639,826	1,427,928	1,469,456	1,225,343	1,911,011	476,164
CHARGE DIFFERENTIALS	(2,677,516)	(2,247,100)	(1,934,446)	(2,307,052)	(2,425,037)	(3,307,953)	(2,307,415)	(2,123,409)	(2,164,162)	(1,817,079)	(2,144,805)	(1,170,454)
OTHER RESERVES	(447,362)	(815,137)	(602,329)	(540,176)	(553,746)	(572,967)	(604,661)	(738,528)	(717,420)	(589,788)	(497,316)	(666,253)
FINAL BILLED	11,077,499	11,826,316	11,648,345	11,819,811	12,013,458	11,876,266	12,195,071	12,548,593	2,355,838	6,911,660	9,038,620	6,196,651
PY 1997 REVENUE ADJUST	0	0	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	0	0	0	0
OTHER	0	0	0	0	0	0	0	(1,572)	(83,150)	(83,171)	(113,821)	0
<b>SUBTOTAL INPATIENT</b>	<b>11,990,238</b>	<b>12,221,134</b>	<b>12,209,483</b>	<b>12,307,349</b>	<b>12,336,341</b>	<b>12,497,203</b>	<b>13,367,268</b>	<b>12,679,721</b>	<b>2,726,148</b>	<b>7,260,060</b>	<b>7,116,076</b>	<b>6,077,400</b>
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	17,091,025	17,324,687	16,473,835	18,104,758	18,173,822	19,525,676	19,933,546	20,414,473	13,122,547	13,375,100	13,384,107	13,985,171
CHARGE DIFFERENTIALS	(7,024,826)	(7,055,968)	(7,373,374)	(7,313,626)	(7,451,251)	(7,329,137)	(7,463,351)	(7,413,743)	(3,247,895)	(3,212,176)	(3,479,665)	(3,855,686)
HOME HEALTH	301,602	328,231	368,658	401,467	434,676	476,660	533,455	563,516	466,036	550,657	678,456	645,390
REVENUE ACCRUAL & ADJUSTMENT	0	0	200,000	200,000	200,000	200,000	200,000	200,000	0	0	0	0
<b>SUBTOTAL OUTPATIENT</b>	<b>10,367,801</b>	<b>11,206,850</b>	<b>11,669,019</b>	<b>12,196,999</b>	<b>12,357,247</b>	<b>12,673,398</b>	<b>13,201,650</b>	<b>13,754,246</b>	<b>10,346,686</b>	<b>10,717,581</b>	<b>10,582,893</b>	<b>10,778,813</b>
<b>RESERVE FOR BAD DEBT</b>	<b>(3,636,164)</b>	<b>(3,849,186)</b>	<b>(3,681,428)</b>	<b>(3,678,272)</b>	<b>(3,781,470)</b>	<b>(3,992,593)</b>	<b>(3,973,929)</b>	<b>(4,056,039)</b>	<b>559,529</b>	<b>(3,039,337)</b>	<b>(3,058,545)</b>	<b>(4,299,542)</b>
<b>CASH CLEARING</b>	<b>(843,953)</b>	<b>(1,045,904)</b>	<b>(1,078,019)</b>	<b>(1,284,581)</b>	<b>(1,032,928)</b>	<b>(314,911)</b>	<b>(386,704)</b>	<b>(628,564)</b>	<b>(1,168,478)</b>	<b>(484,580)</b>	<b>(233,680)</b>	<b>(488,673)</b>
<b>PIF ACCOUNTS</b>	<b>(6,839)</b>	<b>14,895</b>	<b>14,895</b>	<b>14,895</b>	<b>4,715</b>	<b>0</b>	<b>(221,420)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ACCR PAYMENT TO PHYSICIANS</b>	<b>135,000</b>	<b>150,000</b>	<b>150,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>117,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LEGAL ACCOUNTS RECEIVABLE</b>	<b>0</b>	<b>(67,296)</b>	<b>(69,976)</b>	<b>(9,311)</b>	<b>6,154</b>	<b>(1,815)</b>	<b>(2,058)</b>	<b>(2,072)</b>	<b>(1,644)</b>	<b>(646)</b>	<b>(32,694)</b>	<b>(646)</b>
<b>REFUNDS</b>	<b>12,068</b>	<b>13,940</b>	<b>13,534</b>	<b>28,225</b>	<b>28,240</b>	<b>78,240</b>	<b>29,162</b>	<b>30,554</b>	<b>35,183</b>	<b>40,976</b>	<b>0</b>	<b>3,147</b>
<b>PATIENT A/R BEFORE CRA'S</b>	<b>18,218,149</b>	<b>18,843,633</b>	<b>19,228,492</b>	<b>19,863,674</b>	<b>20,535,184</b>	<b>21,218,096</b>	<b>22,131,969</b>	<b>22,030,846</b>	<b>17,917,474</b>	<b>14,494,059</b>	<b>14,539,338</b>	<b>12,070,199</b>
<b>CRA'S</b>	<b>(423,253)</b>	<b>(344,355)</b>	<b>(376,500)</b>	<b>(450,650)</b>	<b>(1,343,948)</b>	<b>(1,015,619)</b>	<b>(1,421,134)</b>	<b>(1,751,787)</b>	<b>(1,700,416)</b>	<b>(1,874,061)</b>	<b>(1,596,791)</b>	<b>(1,912,111)</b>
<b>NET HOSPITAL A/R</b>	<b>\$17,794,896</b>	<b>\$18,499,278</b>	<b>\$18,851,992</b>	<b>\$19,413,024</b>	<b>\$19,191,236</b>	<b>\$20,202,477</b>	<b>\$20,710,835</b>	<b>\$20,279,059</b>	<b>\$16,217,058</b>	<b>\$12,669,997</b>	<b>\$12,942,747</b>	<b>\$10,158,088</b>
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$4,460,000	\$4,115,000	\$3,687,000	\$4,382,000	\$4,224,000	\$4,376,000	\$4,372,000	\$3,949,000	\$4,171,000	\$4,813,000	\$4,434,000	\$4,410,000
PRIOR MONTH'S REVENUE	4,843,000	4,460,000	4,115,000	3,887,000	4,382,000	4,274,000	4,376,000	4,372,000	3,949,000	4,171,000	4,813,000	4,410,000
SECOND PRIOR MONTH'S REVENUE	4,014,000	4,843,000	4,460,000	4,115,000	3,887,000	4,382,000	4,224,000	4,372,000	4,171,000	4,813,000	4,434,000	4,410,000
<b># of DAYS IN 3 MONTH PERIOD</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>92</b>	<b>91</b>	<b>92</b>	<b>92</b>	<b>90</b>	<b>90</b>	<b>89</b>	<b>92</b>	<b>91</b>
<b>AVERAGE DAILY REVENUE</b>	<b>144,750</b>	<b>145,148</b>	<b>135,157</b>	<b>134,609</b>	<b>137,286</b>	<b>141,109</b>	<b>141,000</b>	<b>141,078</b>	<b>138,800</b>	<b>145,315</b>	<b>145,848</b>	<b>150,077</b>
<b>DAYS IN A/R</b>	<b>123</b>	<b>125</b>	<b>129</b>	<b>141</b>	<b>140</b>	<b>143</b>	<b>147</b>	<b>144</b>	<b>116</b>	<b>87</b>	<b>86</b>	<b>68</b>

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**HAHNEMANN HOSPITAL**  
**ACCOUNTS RECEIVABLE TREND ANALYSIS**  
**JUNE 30, 1997**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>INPATIENT:</b>												
INHOUSE	\$21,499,272	\$19,106,113	\$21,985,800	\$25,346,810	\$32,413,494	\$29,893,890	\$21,990,441	\$18,810,119	\$72,695,214	\$26,535,018	\$24,585,382	\$21,463,315
DNFB	11,051,267	18,438,824	7,084,783	12,061,960	18,046,107	12,879,793	11,159,561	13,306,348	12,241,049	13,635,862	11,772,795	7,347,719
CHARGE DIFFERENTIALS	(23,046,793)	(35,091,339)	(19,070,066)	(24,470,834)	(37,788,564)	(31,127,218)	(26,895,478)	(20,484,403)	(23,111,821)	(23,167,458)	(23,375,593)	(17,897,866)
OTHER RESERVES	(1,932,083)	(1,880,000)	(1,439,278)	(1,001,094)	(1,644,848)	(1,161,615)	71,161	(181,163)	(224,514)	(508,428)	(1,274,716)	(1,426,591)
FINAL BILLED	77,318,060	79,348,632	74,787,586	69,317,347	61,216,633	61,891,275	64,852,246	65,593,363	62,989,192	54,715,793	56,712,746	51,333,873
FY 1997 REVENUE ADJUST	0	0	5,729,000	5,729,000	5,729,000	6,765,216	5,729,000	5,729,000	0	0	0	0
OTHER	1,898	(9,495)	0	0	2,409	0	0	(96,153)	(117,406)	21,365	0	0
INVESTMENT RESERVE	0	(2,461,667)	32,485	37,485	0	0	0	0	0	0	0	0
<b>SUBTOTAL INPATIENT</b>	<b>87,851,571</b>	<b>87,450,746</b>	<b>93,587,280</b>	<b>86,913,714</b>	<b>77,977,191</b>	<b>79,140,840</b>	<b>87,906,031</b>	<b>82,675,109</b>	<b>74,471,643</b>	<b>71,292,152</b>	<b>67,810,614</b>	<b>61,018,480</b>
<b>OUTPATIENT:</b>												
OUTPATIENT CONTROL	40,164,538	41,532,114	41,718,375	41,728,383	38,130,628	37,631,864	39,017,369	40,195,591	41,907,346	43,207,366	44,350,414	43,695,814
CHARGE DIFFERENTIALS	(8,742,276)	(9,225,720)	(9,552,832)	(8,511,777)	(8,901,944)	(8,312,014)	(9,177,503)	(9,172,791)	(9,778,595)	(10,444,497)	(11,027,002)	(11,211,963)
TAC & SMI & MAP	60,503	94,384	50,216	48,852	82,002	50,215	52,510	58,017	129,697	122,809	121,287	123,774
OTHER RESERVES	1,053,560	1,033,544	1,053,560	1,053,560	1,053,560	0	0	0	0	0	0	0
<b>SUBTOTAL OUTPATIENT</b>	<b>32,536,325</b>	<b>33,414,326</b>	<b>33,267,319</b>	<b>33,318,818</b>	<b>30,334,242</b>	<b>29,370,655</b>	<b>29,952,376</b>	<b>31,040,815</b>	<b>32,258,948</b>	<b>32,885,678</b>	<b>33,444,698</b>	<b>32,607,575</b>
<b>RESERVE FOR BAD DEBT</b>	<b>(35,922,634)</b>	<b>(35,446,877)</b>	<b>(36,819,181)</b>	<b>(31,386,609)</b>	<b>(19,660,976)</b>	<b>(19,666,666)</b>	<b>(18,061,726)</b>	<b>(19,270,395)</b>	<b>(18,829,081)</b>	<b>(22,377,354)</b>	<b>(21,476,903)</b>	<b>(29,796,604)</b>
<b>CASH CLEARING</b>	<b>(1,559,870)</b>	<b>(5,874,048)</b>	<b>(4,610,865)</b>	<b>(2,821,653)</b>	<b>(2,505,787)</b>	<b>(2,893,448)</b>	<b>(1,945,571)</b>	<b>(1,594,285)</b>	<b>(1,718,378)</b>	<b>(1,455,275)</b>	<b>(1,718,005)</b>	<b>(1,205,659)</b>
<b>PIP ACCOUNTS</b>	<b>(6,754,656)</b>	<b>(4,576,712)</b>	<b>(4,103,993)</b>	<b>(4,992,494)</b>	<b>(3,427,250)</b>	<b>(4,714,359)</b>	<b>(7,692,038)</b>	<b>(7,672,038)</b>	<b>(8,346,304)</b>	<b>(6,112,081)</b>	<b>(2,410,632)</b>	<b>(6,542,395)</b>
<b>THIRD PARTY CASH ADVANCES</b>	<b>(269,883)</b>	<b>(269,883)</b>	<b>(269,883)</b>	<b>(269,883)</b>	<b>(269,883)</b>	<b>(269,883)</b>	<b>(269,883)</b>	<b>(269,883)</b>	<b>(269,883)</b>	<b>(269,883)</b>	<b>(269,883)</b>	<b>(269,883)</b>
<b>ACCR PAYMENT TO PHYSICIANS</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LEGAL ACCOUNTS RECEIVABLE</b>	<b>0</b>	<b>(803,889)</b>	<b>(811,842)</b>	<b>(607,387)</b>	<b>(653,699)</b>	<b>(606,915)</b>	<b>(869,915)</b>	<b>(869,915)</b>	<b>(606,467)</b>	<b>(555,932)</b>	<b>(552,654)</b>	<b>(1,201,232)</b>
<b>REFUNDS</b>	<b>277,349</b>	<b>302,574</b>	<b>318,114</b>	<b>364,385</b>	<b>387,784</b>	<b>446,600</b>	<b>389,409</b>	<b>414,854</b>	<b>658,825</b>	<b>349,324</b>	<b>254,997</b>	<b>248,381</b>
<b>PATIENT AIR BEFORE CRA'S</b>	<b>77,154,100</b>	<b>74,398,139</b>	<b>80,801,379</b>	<b>80,540,491</b>	<b>81,960,913</b>	<b>81,418,418</b>	<b>83,628,622</b>	<b>84,654,282</b>	<b>77,418,723</b>	<b>73,756,619</b>	<b>75,172,228</b>	<b>55,356,643</b>
<b>CRA'S</b>	<b>637,054</b>	<b>1,725,179</b>	<b>1,737,873</b>	<b>1,538,095</b>	<b>1,353,949</b>	<b>2,097,819</b>	<b>1,920,031</b>	<b>1,391,377</b>	<b>(1,346,470)</b>	<b>(300,541)</b>	<b>726,183</b>	<b>1,092,176</b>
<b>NET HOSPITAL AIR</b>	<b>\$77,895,154</b>	<b>\$76,123,118</b>	<b>\$82,539,452</b>	<b>\$82,078,586</b>	<b>\$83,314,862</b>	<b>\$83,517,237</b>	<b>\$85,548,653</b>	<b>\$86,045,659</b>	<b>\$76,072,253</b>	<b>\$73,456,078</b>	<b>\$75,898,411</b>	<b>\$56,450,819</b>
<b>NET REVENUE:</b>												
CURRENT MONTH'S REVENUE	\$28,717,000	\$23,801,000	\$28,299,000	\$25,688,000	\$26,557,000	\$26,207,000	\$29,346,000	\$26,114,000	\$28,061,000	\$27,868,000	\$28,742,000	\$29,804,000
PRIOR MONTH'S REVENUE	29,018,000	28,717,000	23,801,000	28,299,000	26,557,000	26,207,000	29,346,000	26,114,000	28,061,000	27,868,000	28,742,000	28,742,000
SECOND PRIOR MONTH'S REVEN	23,138,000	29,018,000	26,717,000	23,801,000	28,299,000	26,557,000	29,346,000	26,207,000	28,061,000	27,868,000	28,742,000	27,868,000
\$80,871,000	\$81,536,000	\$80,817,000	\$77,788,000	\$80,544,000	\$83,147,000	\$82,105,000	\$85,421,000	\$81,652,000	\$84,421,000	\$82,943,000	\$85,571,000	\$86,414,000
<b># of DAYS IN 3 MONTH PERIOD</b>	92	92	92	92	91	92	92	90	90	89	92	91
<b>AVERAGE DAILY REVENUE</b>	879,033	886,261	878,446	845,522	885,099	852,885	892,446	907,356	938,011	931,944	920,120	949,604
<b>DAYS IN AIR</b>	89	86	94	97	94	98	96	95	81	79	82	59

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